

CITY OF SAINT PAUL
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL
SECTION

REQUIRED SUPPLEMENTARY INFORMATION

City of Saint Paul, Minnesota
**SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE**
BUDGET AND ACTUAL -
GENERAL FUND
 For the Fiscal Year Ended December 31, 2003

Schedule 1

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes				
Property Taxes				
Current Taxpayer	42,700,851	39,618,383	39,589,778	(28,605)
Current Tax Increment	100,000	100,000	101,758	1,758
Delinquent Taxpayer	100,000	100,000	415,001	315,001
Delinquent Tax Increment	-	-	628	628
Total Property Taxes	42,900,851	39,818,383	40,107,165	288,782
Penalties and Interest on Property Taxes	-	-	92,200	92,200
Forfeited Tax Sale Apportionment	121,000	121,000	133,142	12,142
Franchise Fees	17,516,184	17,516,184	17,576,898	60,714
Hotel-Motel Tax	668,700	668,700	629,440	(39,260)
Contamination Tax	-	-	2,945	2,945
Drugstore and Mortuary Tax	2,560	2,560	2,881	321
Total Taxes	61,209,295	58,126,827	58,544,671	417,844
Licenses and Permits	912,420	966,420	918,350	(48,070)
Intergovernmental Revenue	85,865,503	76,626,036	76,195,713	(430,323)
Fees, Sales and Services	11,915,236	12,558,257	12,381,517	(176,740)
Investment Income				
Interest Earned On Investments	2,275,000	2,889,000	2,580,966	(308,034)
Decrease in Fair Value of Investments	-	-	(855,330)	(855,330)
Interest Earned On Securities Lending	-	1,026,717	1,026,717	-
Miscellaneous Revenue - Other	385,439	521,646	609,142	87,496
Total Revenues	162,562,893	152,714,903	151,401,746	(1,313,157)
EXPENDITURES				
Current				
General Government	24,369,729	22,924,189	20,995,957	1,928,232
Public Safety	100,475,953	97,204,529	95,205,088	1,999,441
Highways and Streets	6,216,425	5,169,146	4,948,832	220,314
Culture and Recreation	33,544,371	32,422,611	32,339,068	83,543
Housing and Economic Development	1,233,344	801,778	793,279	8,499
Miscellaneous - Other	6,441,333	6,167,441	5,339,604	827,837
Capital Outlay	2,695,321	15,882,330	14,940,903	941,427
Debt Service				
Interest - Securities Lending	-	939,892	939,892	-
Total Expenditures	174,976,476	181,511,916	175,502,623	6,009,293
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,413,583)	(28,797,013)	(24,100,877)	4,696,136
OTHER FINANCING SOURCES (USES)				
Transfers In	6,777,842	10,460,246	9,924,973	(535,273)
Transfers Out	(3,034,664)	(2,864,164)	(2,854,702)	9,462
Capital Lease		13,845,000	13,845,000	-
Sale of Capital Assets	55,000	55,000	41,038	(13,962)
Total Other Financing Sources (Uses)	3,798,178	21,496,082	20,956,309	(539,773)
Net Change in Fund Balance	(8,615,405)	(7,300,931)	(3,144,568)	4,156,363
FUND BALANCE, January 1, as restated (Note III.C.)	40,989,467	40,989,467	40,989,467	-
FUND BALANCE, December 31	32,374,062	33,688,536	37,844,899	4,156,363

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT -
BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended December 31, 2003

Schedule 2

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget
GENERAL GOVERNMENT				
City Council	2,251,699	2,069,754	1,963,116	106,638
Executive Administration				
Mayor's Office	1,382,816	1,245,640	1,110,874	134,766
Financial Services	2,048,620	1,862,745	1,533,272	329,473
Human Rights	797,880	685,544	631,805	53,739
Human Resources	2,942,866	2,722,934	2,419,576	303,358
Total Executive Administration	7,172,182	6,516,863	5,695,527	821,336
City Attorney Administration	5,050,563	5,171,573	5,030,828	140,745
Citizen Services				
City Clerk Records	425,918	365,797	315,982	49,815
Information and Complaint	248,776	215,927	162,470	53,457
Marketing and Promotions	666,271	644,510	521,567	122,943
Total Citizen Services	1,340,965	1,226,234	1,000,019	226,215
Department of Technology & Management Services				
Administration	262,783	269,243	265,546	3,697
Information Services Division	6,409,610	5,965,571	5,464,164	501,407
Contract and Analysis Services	534,687	494,687	473,037	21,650
Real Estate Division	573,939	528,890	527,597	1,293
Risk & Employee Benefit Management	929,214	893,774	797,386	96,388
Total Department of Technology & Management Services	8,710,233	8,152,165	7,527,730	624,435
TOTAL GENERAL GOVERNMENT	24,525,642	23,136,589	21,217,220	1,919,369

continued

City of Saint Paul, Minnesota
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT -
BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended December 31, 2003

Schedule 2

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget
PUBLIC SAFETY				
Police Department				
Office of the Chief	11,521,193	9,561,196	9,493,795	67,401
Operations Division	34,526,971	34,244,702	34,222,776	21,926
Support Services Division	12,240,820	25,457,744	25,014,048	443,696
Total Police Department	58,288,984	69,263,642	68,730,619	533,023
Department of Fire & Safety Services				
Office of the Chief	3,240,781	3,181,166	3,004,087	177,079
Department Services Division	37,052,345	36,420,901	34,484,278	1,936,623
Human Services Division	143,269	59,736	41,961	17,775
Fire Support Services Division	1,292,590	1,547,372	1,312,845	234,527
Total Department of Fire & Safety Services	41,728,985	41,209,175	38,843,171	2,366,004
License, Inspection and Environmental Protection	1,267,186	798,198	761,010	37,188
Property Code Enforcement	2,584,719	2,538,819	2,522,824	15,995
TOTAL PUBLIC SAFETY	103,869,874	113,809,834	110,857,624	2,952,210
HIGHWAYS & STREETS				
Department of Public Works				
Division of Administration	169,604	161,104	143,913	17,191
Public Works Engineering	798,622	796,863	731,507	65,356
Traffic & Lighting Division	5,290,736	4,253,716	4,108,788	144,928
TOTAL HIGHWAYS & STREETS	6,258,962	5,211,683	4,984,208	227,475
CULTURE & RECREATION				
Libraries Division	11,574,137	11,316,808	11,316,692	116
Parks and Recreation Division	22,987,592	21,945,834	21,853,685	92,149
TOTAL CULTURE & RECREATION	34,561,729	33,262,642	33,170,377	92,265

continued

City of Saint Paul, Minnesota
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT -
BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended December 31, 2003

Schedule 2

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget
HOUSING AND ECONOMIC DEVELOPMENT				
Planning & Economic Development Division	<u>1,233,344</u>	<u>801,778</u>	<u>793,278</u>	<u>8,500</u>
MISCELLANEOUS - OTHER				
Public Improvement Aid	770,000	700,000	700,000	-
Exempt Property Assessments	1,353,420	1,353,420	1,288,814	64,606
Forfeit Property Assessments	184,143	184,143	178,641	5,502
Citizen Participation-District Council	703,698	703,698	594,875	108,823
Elections	540,708	542,764	542,764	-
Tort Liability	350,000	324,962	205,429	119,533
CH/CH Building Maintenance	1,316,429	1,359,902	1,359,902	-
Tort Claims	500,000	500,000	227,314	272,686
Securities Lending	-	974,486	974,486	-
Other	<u>1,843,191</u>	<u>1,510,179</u>	<u>1,262,393</u>	<u>247,786</u>
TOTAL MISCELLANEOUS - OTHER	<u>7,561,589</u>	<u>8,153,554</u>	<u>7,334,618</u>	<u>818,936</u>
TOTAL	<u>178,011,140</u>	<u>184,376,080</u>	<u>178,357,325</u>	<u>6,018,755</u>
RECONCILIATION TO SCHEDULE 1				
Expenditures				
Current	172,281,155	164,689,694	159,621,828	5,067,866
Capital Outlay	2,695,321	15,882,330	14,940,903	941,427
Debt Service	<u>-</u>	<u>939,892</u>	<u>939,892</u>	<u>-</u>
TOTAL EXPENDITURES	<u>174,976,476</u>	<u>181,511,916</u>	<u>175,502,623</u>	<u>6,009,293</u>
TOTAL TRANSFERS OUT	<u>3,034,664</u>	<u>2,864,164</u>	<u>2,854,702</u>	<u>9,462</u>
TOTAL	<u>178,011,140</u>	<u>184,376,080</u>	<u>178,357,325</u>	<u>6,018,755</u>

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota
**SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE**
BUDGET AND ACTUAL -
HRA GENERAL SPECIAL REVENUE FUND
 For the Fiscal Year Ended December 31, 2003

Schedule 3

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes				
Property Taxes				
Current Taxpayer	823,371	823,371	754,314	(69,057)
Delinquent Taxpayer	-	-	5,816	5,816
Total Property Taxes	823,371	823,371	760,130	(63,241)
Intergovernmental Revenue	-	-	46,766	46,766
Fees, Sales and Services	2,440,875	2,442,925	2,487,136	44,211
Investment Income				
Interest Earned On Investments	220,000	220,000	296,767	76,767
Decrease in Fair Value of Investments	-	-	(113,935)	(113,935)
Total Revenues	3,484,246	3,486,296	3,476,864	(9,432)
EXPENDITURES				
Current				
Housing and Economic Development	2,861,879	10,934,269	9,616,152	1,318,117
Capital Outlay	3,187	3,187	-	3,187
Debt Service				
Interest - Other Debt	-	86,250	86,250	-
Bond Issuance Costs	-	17,000	30,660	(13,660)
Total Expenditures	2,865,066	11,040,706	9,733,062	1,307,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	619,180	(7,554,410)	(6,256,198)	1,298,212
OTHER FINANCING SOURCES (USES)				
Transfers Out	(878,374)	(1,112,584)	(1,112,584)	-
Notes Issued	-	5,750,000	5,750,000	-
Total Other Financing Sources (Uses)	(878,374)	4,637,416	4,637,416	-
Net Change in Fund Balance	(259,194)	(2,916,994)	(1,618,782)	1,298,212
FUND BALANCE, January 1	8,188,054	8,188,054	8,188,054	-
FUND BALANCE, December 31	7,928,860	5,271,060	6,569,272	1,298,212

The notes to the required supplementary information are an integral part of this statement.

Budgetary Information

A budgetary comparison for the City's General Fund and the annually budgeted HRA General Fund are required supplementary information.

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

The legal level of budgetary control for the General Fund is at the department/office level and at the fund level for the HRA General Fund. For additional information, see Note V. A. on pages 67-69.

Neither the General Fund nor the HRA General Fund exceeded the legal level of budgetary control for fiscal year ended December 31, 2003.

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CITY OF SAINT PAUL
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL
SECTION

SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Special Projects - General Government - to account for monies received from hotel-motel taxes, interest earnings, the city-wide indirect cost recovery plan and other sources, and expended on various general government activities.

Finance Special Projects - to collect assessment service fees to provide administration of street maintenance, storm sewer system charges and various public improvement projects.

Cable Communications - to account for cable television franchise fees utilized to monitor and evaluate the cable television franchise and provide city video programming.

Charitable Gambling Enforcement - to account for 2 ½ percent tax on charitable gambling net receipts to process, monitor and review all lawful gambling activities and to ensure the integrity of operations as required by state law.

Debt - Capital Improvement - to account for proceeds of the sale of city property for which there is no outstanding debt and use remaining proceeds to finance projects in the capital improvement budget.

Utilities Rate Investigation Administration - to account for proceeds from District Energy and Energy Park to be used for city rate investigation expenses.

Property Code Enforcement - to finance the activities of the Truth-In-Sale of Housing, Nuisance Housing Abatement, Code Enforcement Grants, and Rental Registration programs.

License and Permit - to account for revenue received from business and trade licenses, building permits, plan examination, certificate of competency and other fees related to ensuring public safety by monitoring construction activity and businesses.

Police Services - Pension Assets - to account for the over funded portion of police pension assets returned to the city from the Public Employees Retirement Association (PERA) following the merging of the city's police pension funds. The returned monies are to be spent solely on police expenditures.

Crime Laboratory - to account for the revenue received from the General Fund and outside agencies billed for services provided that is used to support the crime laboratory.

continued

Parking Enforcement - to account for utilization of parking enforcement officers' response to citizen complaints for parking violations and to issue parking citations.

Special Projects Police - to account for monies received from various grants, contributions, and other sources to perform various miscellaneous police functions.

Police Officers Clothing - to account for the clothing allowance for police officers, communications center personnel and radio shop personnel in the Police Department.

Fire Responsive Services - to account for monies received by the Department of Fire and Safety Services to perform various fire functions.

Fire Fighting Equipment - to account for monies received from other governmental units, private corporations and individuals for fire protection outside the city and to account for the purchase of fire equipment.

Fire Protection Clothing - to account for the clothing allowance for each uniformed firefighter.

Street Repair and Cleaning - to account for revenues received from levied assessments, municipal state aid, county aid, and trunk highway funds for summer street repair and maintenance, and General Fund contributions for winter street activities.

Parking Meter Collections - to account for city parking meter and parking fine revenue which support maintenance and enforcement.

Lighting Maintenance Assessment Districts - to account for levied assessments used to operate above standard (ornamental) street lighting systems in various areas of the city, installed at the request of adjacent property owners.

Right of Way - to regulate, coordinate, and control use of the public right of way by issuing permits for excavation, occupancy of city right of way and to enforce city ordinances relating to Public Works activity. To develop and support a city and county-wide Geographic Information System (GIS) including integration of utility company and city facility inventory data with facility overlays and computerized base and street maps.

Solid Waste and Recycling - to account for monies received for the city's recycling programs. The recycling programs include the coordinated efforts of the City of Saint Paul, Ramsey County, State of Minnesota, Neighborhood Energy Consortium, Macalester/Groveland District Council and the citizens of Saint Paul.

Public Health - to provide health promotion, protection and disease prevention services to Saint Paul and Ramsey County residents, through use of City of Saint Paul and Ramsey County funds.

continued

Special Projects - Division of Health - to account for monies received from federal and state agencies to operate specified public health programs.

Community Education Program - to account for the cost of providing for the joint operation and presentation of a community education program by the Parks and Recreation Division and Independent School District #625.

Municipal Stadium - to account for the use of revenue from facility rental and other sources to be used for the operation of the Municipal Stadium.

Street Tree Maintenance - to account for the services provided to maintain and upkeep the trees and other vegetation growing in the public right-of-way, which helps maintain a safe traffic corridor for pedestrians and vehicles.

Como Campus - to account for proceeds from education programs, commissions and donations from outside parties, to be appropriated for volunteer recruitment and training, purchase of animals, maintenance of zoo and conservatory and other related costs.

Special Recreation Activities - to account for user fees used to provide city-wide recreational programs such as concerts, day-camp, field trips, tennis tournaments, special events and in-services.

Municipal Athletic Programming - to account for user fees used to coordinate the operation of a city-wide municipal athletic program.

Recreation Centers Special Accounts - to account for user fees used to provide special activities for each individual recreation center.

Charitable Gambling - to account for the administration of charitable gambling receipts in conformance with City Council action for the support of youth athletics or otherwise as legally determined.

Parks and Recreation Private Donations - to account for donations and contributions given to the Department of Parks and Recreation for services, supplies, and/or facilities.

Parks and Recreation Grants and Aids - to account for intergovernmental grants and aids received from various federal, state, county and other agencies, and other revenues received to operate specified Parks and Recreation projects.

Library Special Revenue Fund - to account for the use of revenue derived from the library to be used only for library purposes.

continued

Library Aids and Grants - to account for revenue received from various federal and state agencies as well as monies received from the Friends of the Saint Paul Public Library and the Minnesota Foundation (Perrie Jones Library Fund) for special projects such as collection development, staff training and development community outreach opportunities.

Rella Havens Memorial Fund - to account for the portion of an estate left to the city's public library system by a former library employee, to be administered at the discretion of the library administrator.

Community Development Block Grant - to account for monies received from the U.S. Department of Housing and Urban Development under the Community Development Block Grant Program, and other miscellaneous revenues derived from projects operated under this program. These monies are to be expended for the development of a viable urban community, by providing decent housing and a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income.

State Grant Programs - to account for various grants received from the State of Minnesota to be used for urban development.

HRA Federal and State Programs - to account for intergovernmental revenues provided to the HRA from the federal, state and local governments.

Section 108 Programs - to account for monies received under the U.S. Department of Housing and Urban Development Section 108 Loan Guaranty Program.

Debt Service Funds

Debt service funds account for financial resources used for the payment of general long-term debt principal, interest and related costs.

G.O. Special Assessment - Streets - to account for monies received from property tax assessments, to be used for the repayment of the principal and interest on special assessment debt with governmental commitment.

City Revenue Bonds and Other Long-Term Debt - to account for monies received from various sources for the payment of principal and interest on city issued revenue bonds and other long-term debt.

Revenue Notes and Other Long-Term Debt - to account for monies received from various sources for the payment of principal and interest on city issued revenue notes and other long-term debt.

continued

Capital Projects Funds

Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Improvement Bonds - to account for monies received from the sale of general obligation bonds, which are subsequently transferred to the Capital Improvement Projects Fund which accounts for the expenditure of the construction projects.

City Sales Tax - to account for the monies received from the one-half percent city sales tax which are used for major RiverCentre capital expenditures, other capital expenditures as determined by the City Council, and the transfer to the HRA General Debt Service Fund for financing the debt service on the HRA Sales Tax Revenue Bonds.

City Downtown Capital Projects - to account for development and capital expenditures primarily in Saint Paul's downtown area. The main source of financing for these expenditures is transfers from the HRA General Debt Service Fund under the Downtown and Seventh Place Redevelopment Project Subordinated Tax Increment Revenue Note.

HRA Tax Increment - to account for development and capital expenditures primarily in Saint Paul's Tax Increment Districts using financing from bond proceeds, tax increment revenues, and other sources.

Permanent Funds

Permanent funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs.

Japanese Gardens - to account for donations from the Ordway Family for the construction of the Japanese Garden in Como Park.

Hoffman Memorial - to account for the principal of a trust fund and disbursement of interest derived from donation for perpetual maintenance of a memorial located at Como Park Conservatory.

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2003

Schedule 4

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and Investments with Treasurer	35,215,064	11,189,795	58,839,912	-	105,244,771
Cash and Investments with Trustees	6,968,018	4,054,956	14,688,809	62,469	25,774,252
Imprest Funds	30,625	-	-	-	30,625
Receivables					
Property Taxes - Due from Ramsey County	-	-	521,961	-	521,961
Property Taxes - Delinquent	-	-	23,215	-	23,215
Accounts (net of allowance for estimated uncollectible)	1,329,667	-	-	-	1,329,667
Assessments	13,079,126	14,662,113	-	-	27,741,239
Notes and Loans	15,559,666	-	7,288,944	-	22,848,610
Accrued Interest	67,458	116,485	675,756	555	860,254
Due from Other Funds	1,573,894	144,261	35,481	-	1,753,636
Due from Component Units	119,754	-	-	-	119,754
Due from Other Governmental Units	4,025,348	52,135	1,215,228	-	5,292,711
Advance to Other Funds	819,000	-	231,126	-	1,050,126
Land Held for Resale	849,137	-	1,465,447	-	2,314,584
TOTAL ASSETS	79,636,757	30,219,745	84,985,879	63,024	194,905,405
LIABILITIES AND FUND BALANCES					
Liabilities					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	1,209,694	6,023	-	-	1,215,717
Accrued Salaries Payable	1,107,179	-	-	-	1,107,179
Accounts Payable	2,382,681	-	730,500	-	3,113,181
Contracts/Retention Payable	56,000	-	335,959	-	391,959
Due to Other Funds	3,657,664	55	10,011,394	-	13,669,113
Due to Other Governmental Units	2,129,339	-	14,006	-	2,143,345
Advance from Other Funds	762,695	-	6,094,179	-	6,856,874
Deferred Revenue	18,031,089	14,710,739	9,649,177	234	42,391,239
Total Liabilities	29,336,341	14,716,817	26,835,215	234	70,888,607
Fund Balances					
Reserved for Encumbrances	1,515,745	-	132,888	-	1,648,633
Reserved for Imprest Funds	30,625	-	-	-	30,625
Reserved for Advance to Other Funds	819,000	-	231,126	-	1,050,126
Reserved for Long-Term Receivable	150,000	-	-	-	150,000
Reserved for Permanent Fund Activities	-	-	-	35,000	35,000
Unreserved					
Designated for Next Year's Appropriation	5,098,476	-	-	-	5,098,476
Designated for Future Housing and Commercial Projects	7,226,261	-	-	-	7,226,261
Designated for Net Unrealized Gains	49,900	85,965	454,633	425	590,923
Designated for Debt Service	-	15,416,963	-	-	15,416,963
Designated for Specific Capital Projects	-	-	57,332,017	-	57,332,017
Undesignated	35,410,409	-	-	27,365	35,437,774
Total Fund Balances	50,300,416	15,502,928	58,150,664	62,790	124,016,798
TOTAL LIABILITIES AND FUND BALANCES	79,636,757	30,219,745	84,985,879	63,024	194,905,405

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 5

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Taxes					
Property Taxes					
Current Tax Increment	-	-	2,967,708	-	2,967,708
Delinquent Tax Increment	-	-	36,186	-	36,186
City Sales Tax	-	-	13,312,004	-	13,312,004
Franchise Fees	1,684,028	32,500	-	-	1,716,528
Hotel-Motel Tax	1,604,779	-	-	-	1,604,779
Total Taxes	3,288,807	32,500	16,315,898	-	19,637,205
Licenses and Permits	9,028,203	-	-	-	9,028,203
Intergovernmental Revenue	26,314,493	-	18,763	-	26,333,256
Fees, Sales and Services	17,249,688	3,614,660	192,389	-	21,056,737
Assessments	14,718,794	3,400,971	-	-	18,119,765
Investment Income					
Interest Earned on Investments	747,227	570,376	2,528,066	2,388	3,848,057
Increase (Decrease) in Fair Value of Investments	(102,252)	(179,084)	(938,941)	(880)	(1,221,157)
Interest Earned - Other	2,219	-	328,631	-	330,850
Miscellaneous Revenue					
Program Income	2,996,905	-	-	-	2,996,905
Other	2,878,172	2,686,074	1,953,567	-	7,517,813
Total Revenues	77,122,256	10,125,497	20,398,373	1,508	107,647,634
EXPENDITURES					
Current					
General Government	4,419,675	-	7,170,803	-	11,590,478
Public Safety	17,171,407	-	-	-	17,171,407
Highways and Streets	17,515,956	-	-	-	17,515,956
Sanitation	2,486,019	-	-	-	2,486,019
Health	4,019,763	-	-	-	4,019,763
Culture and Recreation	6,592,747	-	-	954	6,593,701
Housing and Economic Development	19,623,771	-	11,962,390	-	31,586,161
Capital Outlay	619,814	-	1,046,663	-	1,666,477
Debt Service					
Bond Principal	-	2,540,000	-	-	2,540,000
Other Debt Principal	-	1,701,373	-	-	1,701,373
Interest - Bonds	-	5,882,319	-	-	5,882,319
Interest - Other Debt	-	254,464	1,833,007	-	2,087,471
Bond Issuance Costs	18,055	-	192,336	-	210,391
Total Expenditures	72,467,207	10,378,156	22,205,199	954	105,051,516
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,655,049	(252,659)	(1,806,826)	554	2,596,118
OTHER FINANCING SOURCES (USES)					
Transfers In	6,119,026	979,450	18,867,878	-	25,966,354
Transfers Out	(15,467,600)	-	(45,499,460)	-	(60,967,060)
Bonds Issued	-	-	23,820,000	-	23,820,000
Notes Issued	8,000,000	-	-	-	8,000,000
Sale of Capital Assets	14,225	-	-	-	14,225
Total Other Financing Sources (Uses)	(1,334,349)	979,450	(2,811,582)	-	(3,166,481)
Net Change in Fund Balances	3,320,700	726,791	(4,618,408)	554	(570,363)
FUND BALANCES, January 1	46,979,716	14,776,137	62,769,072	62,236	124,587,161
FUND BALANCES, December 31	50,300,416	15,502,928	58,150,664	62,790	124,016,798

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE
AND NONMAJOR PERMANENT FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 6

	Special Revenue				Debt Service			
	Budgeted Amounts		Actual Amount	Variance With Final Budget	Budgeted Amounts		Actual Amount	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	18,461,627	17,121,648	17,125,340	3,692
Current Tax Increment	-	-	-	-	8,500,450	8,500,450	8,679,813	179,363
Delinquent Taxpayer	-	-	-	-	175,000	175,000	184,189	9,189
Delinquent Tax Increment	-	-	-	-	-	-	21,126	21,126
Total Property Taxes	-	-	-	-	27,137,077	25,797,098	26,010,468	213,370
Franchise Fees	1,650,000	1,650,000	1,684,028	34,028	858,000	870,358	1,102,324	231,966
Hotel-Motel Tax	1,840,600	1,715,600	1,604,779	(110,821)	220,000	220,000	220,000	-
Total Taxes	3,490,600	3,365,600	3,288,807	(76,793)	28,215,077	26,887,456	27,332,792	445,336
Licenses and Permits	9,480,404	9,480,404	9,028,203	(452,201)	-	-	-	-
Intergovernmental Revenue	11,474,941	11,621,836	9,553,479	(2,068,357)	26,710	1,366,689	1,546,712	180,023
Fees, Sales and Services	14,487,432	15,993,934	17,242,705	1,248,771	7,324,495	4,030,000	4,044,660	14,660
Assessments	13,770,906	13,770,906	14,718,794	947,888	2,227,659	2,227,659	3,400,971	1,173,312
Investment Income								
Interest Earned on Investments	663,876	663,876	719,738	55,862	1,278,180	1,278,180	2,098,701	820,521
Increase (Decrease) in Fair Value of Investments	-	-	(91,027)	(91,027)	-	-	(619,595)	(619,595)
Interest Earned - Other	-	-	-	-	-	-	10,187	10,187
Miscellaneous Revenue - Other	1,657,684	2,046,451	2,718,756	672,305	2,535,074	2,535,074	2,686,074	151,000
Total Revenues	55,025,843	56,943,007	57,179,455	236,448	41,607,195	38,325,058	40,500,502	2,175,444
EXPENDITURES								
Current								
General Government	4,918,906	4,762,327	4,419,675	342,652	603,021	604,521	503,684	100,837
Public Safety	19,017,717	20,151,930	17,171,407	2,980,523	-	-	-	-
Highways and Streets	20,476,563	20,267,681	17,515,956	2,751,725	-	-	-	-
Sanitation	2,670,976	2,688,276	2,486,019	202,257	-	-	-	-
Health	4,207,390	4,207,390	4,019,763	187,627	-	-	-	-
Culture and Recreation	6,609,997	6,996,659	6,592,747	403,912	-	-	-	-
Housing and Economic Development	-	-	-	-	18,000	18,000	-	18,000
Capital Outlay	3,432,056	3,300,686	591,640	2,709,046	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	29,212,000	30,047,000	30,040,000	7,000
Other Debt Principal	-	21,959	-	21,959	3,380,931	3,120,931	2,399,693	721,238
Interest - Bonds	-	-	-	-	17,714,200	18,897,701	18,691,205	206,496
Interest - Other Debt	-	4,575	-	4,575	955,383	1,205,383	424,474	780,909
Bond Issuance Costs	-	-	-	-	5,000	37,500	22,750	14,750
Total Expenditures	61,333,605	62,401,483	52,797,207	9,604,276	51,888,535	53,931,036	52,081,806	1,849,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,307,762)	(5,458,476)	4,382,248	9,840,724	(10,281,340)	(15,605,978)	(11,581,304)	4,024,674
OTHER FINANCING SOURCES (USES)								
Transfers In	6,579,099	6,609,407	5,680,988	(928,419)	17,745,556	25,702,174	30,768,352	5,066,178
Transfers Out	(9,611,296)	(14,674,654)	(13,840,253)	834,401	(8,101,030)	(14,187,229)	(18,816,496)	(4,629,267)
Current Refunding Bonds Issued	-	-	-	-	-	1,890,000	5,125,000	3,235,000
Refunded Bonds	-	-	-	-	-	(1,890,000)	(5,040,000)	(3,150,000)
Capital Lease	-	216,101	-	(216,101)	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-	-	294,696	294,696
Sale of Capital Assets	28,000	28,000	14,225	(13,775)	-	-	-	-
Total Other Financing Sources (Uses)	(3,004,197)	(7,821,146)	(8,145,040)	(323,894)	9,644,526	11,514,945	12,331,552	816,607
Net Change in Fund Balances	(9,311,959)	(13,279,622)	(3,762,792)	9,516,830	(636,814)	(4,091,033)	750,248	4,841,281
FUND BALANCES, January 1	46,360,410	46,360,410	46,360,410	-	69,589,451	69,589,451	69,589,451	-
FUND BALANCES, December 31	37,048,451	33,080,788	42,597,618	9,516,830	68,952,637	65,498,418	70,339,699	4,841,281

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE
AND NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 6

	Permanent				Total			
	Budgeted Amounts		Actual Amount	Variance With Final Budget	Budgeted Amounts		Actual Amount	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	18,461,627	17,121,648	17,125,340	3,692
Current Tax Increment	-	-	-	-	8,500,450	8,500,450	8,679,813	179,363
Delinquent Taxpayer	-	-	-	-	175,000	175,000	184,189	9,189
Delinquent Tax Increment	-	-	-	-	-	-	21,126	21,126
Total Property Taxes	-	-	-	-	27,137,077	25,797,098	26,010,468	213,370
Franchise Fees	-	-	-	-	2,508,000	2,520,358	2,786,352	265,994
Hotel-Motel Tax	-	-	-	-	2,060,600	1,935,600	1,824,779	(110,821)
Total Taxes	-	-	-	-	31,705,677	30,253,056	30,621,599	368,543
Licenses and Permits	-	-	-	-	9,480,404	9,480,404	9,028,203	(452,201)
Intergovernmental Revenue	-	-	-	-	11,501,651	12,988,525	11,100,191	(1,888,334)
Fees, Sales and Services	4,000	4,000	-	(4,000)	21,815,927	20,027,934	21,287,365	1,259,431
Assessments	-	-	-	-	15,998,565	15,998,565	18,119,765	2,121,200
Investment Income								
Interest Earned on Investments	2,400	2,400	2,388	(12)	1,944,456	1,944,456	2,820,827	876,371
Increase (Decrease) in Fair Value of Investments	-	-	(880)	(880)	-	-	(711,502)	(711,502)
Interest Earned - Other	-	-	-	-	-	-	10,187	10,187
Miscellaneous Revenue - Other	-	-	-	-	4,192,758	4,581,525	5,404,830	823,305
Total Revenues	6,400	6,400	1,508	(4,892)	96,639,438	95,274,465	97,681,465	2,407,000
EXPENDITURES								
Current								
General Government	-	-	-	-	5,521,927	5,366,848	4,923,359	443,489
Public Safety	-	-	-	-	19,017,717	20,151,930	17,171,407	2,980,523
Highways and Streets	-	-	-	-	20,476,563	20,267,681	17,515,956	2,751,725
Sanitation	-	-	-	-	2,670,976	2,688,276	2,486,019	202,257
Health	-	-	-	-	4,207,390	4,207,390	4,019,763	187,627
Culture and Recreation	6,400	6,400	954	5,446	6,616,397	7,003,059	6,593,701	409,358
Housing and Economic Development	-	-	-	-	18,000	18,000	-	18,000
Capital Outlay	-	-	-	-	3,432,056	3,300,686	591,640	2,709,046
Debt Service								
Bond Principal	-	-	-	-	29,212,000	30,047,000	30,040,000	7,000
Other Debt Principal	-	-	-	-	3,380,931	3,142,890	2,399,693	743,197
Interest - Bonds	-	-	-	-	17,714,200	18,897,701	18,691,205	206,496
Interest - Other Debt	-	-	-	-	955,383	1,209,958	424,474	785,484
Bond Issuance Costs	-	-	-	-	5,000	37,500	22,750	14,750
Total Expenditures	6,400	6,400	954	5,446	113,228,540	116,338,919	104,879,967	11,458,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	554	554	(16,589,102)	(21,064,454)	(7,198,502)	13,865,952
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	24,324,655	32,311,581	36,449,340	4,137,759
Transfers Out	-	-	-	-	(17,712,326)	(28,861,883)	(32,656,749)	(3,794,866)
Current Refunding Bonds Issued	-	-	-	-	-	1,890,000	5,125,000	3,235,000
Refunded Bonds	-	-	-	-	-	(1,890,000)	(5,040,000)	(3,150,000)
Capital Lease	-	-	-	-	-	216,101	-	(216,101)
Premium on Bonds Issued	-	-	-	-	-	-	294,696	294,696
Sale of Capital Assets	-	-	-	-	28,000	28,000	14,225	(13,775)
Total Other Financing Sources (Uses)	-	-	-	-	6,640,329	3,693,799	4,186,512	492,713
Net Change in Fund Balances	-	-	554	554	(9,948,773)	(17,370,655)	(3,011,990)	14,358,665
FUND BALANCES, January 1	62,236	62,236	62,236	-	116,012,097	116,012,097	116,012,097	-
FUND BALANCES, December 31	62,236	62,236	62,790	554	106,063,324	98,641,442	113,000,107	14,358,665

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City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2003

Schedule 7

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit	Police Services - Pension Assets
ASSETS									
Cash and Investments with Treasurer	1,158,543	-	846,135	209,059	139,725	-	462,599	1,558,105	1,567,085
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	-	-	100	1,000	-	-	-	3,300	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	85,222	-	418,350	3,340	1,935	15,000	-	60,381	-
Assessments	-	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	906	-	-	-	41,289
Due from Other Funds	14,607	101,400	-	-	-	-	54,364	-	-
Due from Component Units	75,411	-	-	-	-	-	-	-	-
Due from Other Governmental Units	49,371	746,344	6,998	-	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,383,154	847,744	1,271,583	213,399	142,566	15,000	516,963	1,621,786	1,608,374
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	-	136,038	-	-	-	6,227	-	-	-
Accrued Salaries Payable	18,193	13,400	16,839	10,378	-	1,573	17,218	290,635	17,700
Accounts Payable	211,975	184,987	16,394	440	-	-	35	76,448	-
Contracts Payable	-	-	-	-	-	-	-	56,000	-
Due to Other Funds	4,293	3,199	30,517	2,418	-	371	3,973	181,788	159,075
Due to Other Governmental Units	840	-	1,401	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	80,781	-	-	2,316	-	-	-	17,348
Total Liabilities	235,301	418,405	65,151	13,236	2,316	8,171	21,226	604,871	194,123
Fund Balances									
Reserved for Encumbrances	-	543,095	167,547	1,953	-	-	25,920	17,720	-
Reserved for Imprest Funds	-	-	100	1,000	-	-	-	3,300	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-	-
Reserved for Loans Receivable	-	-	-	-	-	-	-	-	-
Unreserved									
Designated for Next Year's Appropriation	307,865	-	45,000	65,176	-	161	27,820	-	971,144
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	-	-	696	-	-	-	31,689
Undesignated	839,988	(113,756)	993,785	132,034	139,554	6,668	441,997	995,895	411,418
Total Fund Balances	1,147,853	429,339	1,206,432	200,163	140,250	6,829	495,737	1,016,915	1,414,251
TOTAL LIABILITIES AND FUND BALANCES	1,383,154	847,744	1,271,583	213,399	142,566	15,000	516,963	1,621,786	1,608,374

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2003

Schedule 7

	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing	Street Repair and Cleaning
ASSETS								
Cash and Investments with Treasurer	16,553	-	2,428,891	392,933	188,952	1,670,271	233,221	16,414,115
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	-	-	26,000	-	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	-	-	222,866	-	6,950	34,807	-	119,981
Assessments	-	-	-	-	-	-	-	10,635,849
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	11,300	-	-	-	-	-
Due from Other Funds	-	342,885	674,848	4,952	2,294	-	-	267,674
Due from Component Units	-	-	-	-	-	-	-	43,382
Due from Other Governmental Units	27,185	-	835,838	-	3,100	78,373	-	286,769
Advance to Other Funds	-	-	-	-	-	-	-	819,000
Land Held for Resale	-	-	-	-	-	-	-	-
TOTAL ASSETS	43,738	342,885	4,199,743	397,885	201,296	1,783,451	233,221	28,586,770
LIABILITIES AND FUND BALANCES								
Liabilities								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	267,666	-	-	-	-	-	-
Accrued Salaries Payable	2,139	42,251	105,041	-	-	-	-	291,295
Accounts Payable	-	829	89,492	45,840	401	-	37,320	337,107
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	505	14,840	122,141	-	-	-	2,294	889,212
Due to Other Governmental Units	-	-	19,744	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-
Deferred Revenue	25,050	-	753,166	-	-	24,436	-	496,126
Total Liabilities	27,694	325,586	1,089,584	45,840	401	24,436	39,614	2,013,740
Fund Balances								
Reserved for Encumbrances	-	17,299	-	-	-	-	-	628,717
Reserved for Imprest Funds	-	-	26,000	-	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	819,000
Reserved for Loans Receivable	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	8,094	-	350,355	-	-	38,537	-	2,823,276
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	8,672	-	-	-	-	-
Undesignated	7,950	-	2,725,132	352,045	200,895	1,720,478	193,607	22,302,037
Total Fund Balances	16,044	17,299	3,110,159	352,045	200,895	1,759,015	193,607	26,573,030
TOTAL LIABILITIES AND FUND BALANCES	43,738	342,885	4,199,743	397,885	201,296	1,783,451	233,221	28,586,770

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2003

Schedule 7

	Parking Meter Collections	Lighting Maintenance Assessment Districts	Right of Way	Solid Waste and Recycling	Public Health	Special Projects - Division of Health	Community Education Program	Municipal Stadium
ASSETS								
Cash and Investments with Treasurer	1,482,234	112,862	78,951	953,894	-	-	-	16,239
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	-	-	75	-	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	124,262	-	-	-	-	-	-	45,276
Assessments	-	125,628	-	2,317,649	-	-	-	-
Notes and Loans	-	-	-	900,000	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Due from Other Funds	21,034	-	-	-	-	-	-	-
Due from Component Units	961	-	-	-	-	-	-	-
Due from Other Governmental Units	-	1,700	593	48,971	320,027	448,462	156,005	-
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,628,491	240,190	79,619	4,220,514	320,027	448,462	156,005	61,515
LIABILITIES AND FUND BALANCES								
Liabilities								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	-	246,549	351,147	144,271	-
Accrued Salaries Payable	5,745	-	-	3,301	59,471	78,843	9,301	5,849
Accounts Payable	8,822	-	-	205,323	-	-	365	1,967
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	1,601,229	4,724	1,179	779	14,007	18,472	2,068	1,377
Due to Other Governmental Units	-	-	-	-	-	-	-	-
Advance from Other Funds	12,695	-	-	750,000	-	-	-	-
Deferred Revenue	-	17,993	-	2,317,649	-	-	-	-
Total Liabilities	1,628,491	22,717	1,179	3,277,052	320,027	448,462	156,005	9,193
Fund Balances								
Reserved for Encumbrances	12,695	-	-	-	-	-	-	-
Reserved for Imprest Funds	-	-	75	-	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Reserved for Loans Receivable	-	-	-	150,000	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	-	5,812	-	195,354	-	-	-	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	-	-	-	-	-	-
Undesignated	(12,695)	211,661	78,365	598,108	-	-	-	52,322
Total Fund Balances	-	217,473	78,440	943,462	-	-	-	52,322
TOTAL LIABILITIES AND FUND BALANCES	1,628,491	240,190	79,619	4,220,514	320,027	448,462	156,005	61,515

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2003

Schedule 7

	Street Tree Maintenance	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Recreation Centers Special Accounts	Charitable Gambling	Parks and Recreation Private Donations	Parks and Recreation Grants and Aids
ASSETS								
Cash and Investments with Treasurer	207,599	203,053	211,461	-	34,636	87,237	56,061	1,054,941
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	-	150	-	-	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	185	188,901	-	605	-	-	-	1,606
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	714	-	-
Due from Other Funds	3,635	547	33,360	2,049	-	-	-	21,929
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	188,528
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
TOTAL ASSETS	211,419	392,651	244,821	2,654	34,636	87,951	56,061	1,267,004
LIABILITIES AND FUND BALANCES								
Liabilities								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	51,926	-	-	-	-
Accrued Salaries Payable	42,931	40,922	-	4,920	-	-	-	20,761
Accounts Payable	4,705	17,353	1,351	2,785	1,138	66,967	-	47,704
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	116,455	14,395	-	2,220	33,360	-	-	13,614
Due to Other Governmental Units	4,693	-	-	-	-	-	-	2,661
Advance from Other Funds	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	300	-	-
Total Liabilities	168,784	72,670	1,351	61,851	34,498	67,267	-	84,740
Fund Balances								
Reserved for Encumbrances	-	7,514	-	-	-	-	-	59,146
Reserved for Imprest Funds	-	150	-	-	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Reserved for Loans Receivable	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	-	37,384	-	-	-	-	-	139,718
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	-	-	-	547	-	-
Undesignated	42,635	274,933	243,470	(59,197)	138	20,137	56,061	983,400
Total Fund Balances	42,635	319,981	243,470	(59,197)	138	20,684	56,061	1,182,264
TOTAL LIABILITIES AND FUND BALANCES	211,419	392,651	244,821	2,654	34,636	87,951	56,061	1,267,004

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2003

Schedule 7

	Library Special Revenue Fund	Library Aids and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and Investments with Treasurer	396,509	517,579	415,434	-	1,091,880	1,008,307	-	35,215,064
Cash and Investments with Trustees	-	-	-	-	-	-	6,968,018	6,968,018
Imprest Funds	-	-	-	-	-	-	-	30,625
Receivables								
Accounts (net of allowance for estimated uncollectible)	-	-	-	-	-	-	-	1,329,667
Assessments	-	-	-	-	-	-	-	13,079,126
Notes and Loans	-	-	-	10,525,446	364,839	3,769,381	-	15,559,666
Accrued Interest	-	-	3,799	-	7,007	4	2,439	67,458
Due from Other Funds	-	-	-	-	-	28,316	-	1,573,894
Due from Component Units	-	-	-	-	-	-	-	119,754
Due from Other Governmental Units	-	52,325	-	757,426	12,983	4,350	-	4,025,348
Advance to Other Funds	-	-	-	-	-	-	-	819,000
Land Held for Resale	-	-	-	849,137	-	-	-	849,137
TOTAL ASSETS	396,509	569,904	419,233	12,132,009	1,476,709	4,810,358	6,970,457	79,636,757
LIABILITIES AND FUND BALANCES								
Liabilities								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	5,870	-	-	-	1,209,694
Accrued Salaries Payable	-	7,539	934	-	-	-	-	1,107,179
Accounts Payable	2,978	89,305	-	346,972	354,621	229,057	-	2,382,681
Contracts Payable	-	-	-	-	-	-	-	56,000
Due to Other Funds	-	1,779	419	404,583	-	12,378	-	3,657,664
Due to Other Governmental Units	-	-	-	-	-	2,100,000	-	2,129,339
Advance from Other Funds	-	-	-	-	-	-	-	762,695
Deferred Revenue	-	61,074	1,596	11,374,584	389,758	2,468,912	-	18,031,089
Total Liabilities	2,978	159,697	2,949	12,132,009	744,379	4,810,347	-	29,336,341
Fund Balances								
Reserved for Encumbrances	-	-	-	-	34,139	-	-	1,515,745
Reserved for Imprest Funds	-	-	-	-	-	-	-	30,625
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	819,000
Reserved for Loans Receivable	-	-	-	-	-	-	-	150,000
Unreserved								
Designated for Next Year's Appropriation	-	82,780	-	-	-	-	-	5,098,476
Designated for Future Housing and Commercial Projects	-	-	-	-	255,804	-	6,970,457	7,226,261
Designated for Net Unrealized Gains	-	-	2,916	-	5,377	3	-	49,900
Undesignated	393,531	327,427	413,368	-	437,010	8	-	35,410,409
Total Fund Balances	393,531	410,207	416,284	-	732,330	11	6,970,457	50,300,416
TOTAL LIABILITIES AND FUND BALANCES	396,509	569,904	419,233	12,132,009	1,476,709	4,810,358	6,970,457	79,636,757

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 8

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit	Police Services - Pension Assets
REVENUES									
Taxes									
Franchise Fees	-	-	1,684,028	-	-	-	-	-	-
Hotel-Motel Tax	1,604,779	-	-	-	-	-	-	-	-
Total Taxes	1,604,779	-	1,684,028	-	-	-	-	-	-
Licenses and Permits	-	-	-	308,079	-	-	4,100	7,675,754	-
Intergovernmental Revenue	68,504	83,590	-	-	-	-	-	-	-
Fees, Sales and Services	3,233,381	334,330	86,892	-	34,435	68,939	320,225	1,273,967	-
Assessments	-	-	-	-	-	-	-	-	-
Investment Income									
Interest Earned on Investments	481,547	-	-	-	4,608	-	-	-	170,102
Increase (Decrease) in Fair Value of Investments	-	-	-	-	(1,437)	-	-	-	(65,446)
Interest Earned - Other	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Other	119,465	617,834	72,844	-	1,500	-	-	28,495	-
Total Revenues	5,507,676	1,035,754	1,843,764	308,079	39,106	68,939	324,325	8,978,216	104,656
EXPENDITURES									
Current									
General Government	2,171,031	1,059,160	796,670	351,586	-	41,228	-	-	-
Public Safety	-	-	-	-	-	-	500,279	9,007,942	1,012,342
Highways and Streets	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	73,214	36,161	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	2,171,031	1,132,374	832,831	351,586	-	41,228	500,279	9,007,942	1,012,342
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,336,645	(96,620)	1,010,933	(43,507)	39,106	27,711	(175,954)	(29,726)	(907,686)
OTHER FINANCING SOURCES (USES)									
Transfers In	14,607	288,970	-	-	-	-	201,145	1,000	-
Transfers Out	(3,299,500)	(269,233)	(1,446,071)	(10,000)	-	(24,206)	(1,045)	(195,684)	(154,952)
Notes Issued	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,284,893)	19,737	(1,446,071)	(10,000)	-	(24,206)	200,100	(194,684)	(154,952)
Net Change in Fund Balances	51,752	(76,883)	(435,138)	(53,507)	39,106	3,505	24,146	(224,410)	(1,062,638)
FUND BALANCES, January 1	1,096,101	506,222	1,641,570	253,670	101,144	3,324	471,591	1,241,325	2,476,889
FUND BALANCES, December 31	1,147,853	429,339	1,206,432	200,163	140,250	6,829	495,737	1,016,915	1,414,251

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 8

	<u>Crime Laboratory</u>	<u>Parking Enforcement</u>	<u>Special Projects Police</u>	<u>Police Officers Clothing</u>	<u>Fire Responsive Services</u>	<u>Fire Fighting Equipment</u>	<u>Fire Protection Clothing</u>	<u>Street Repair and Cleaning</u>
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	1,040,270
Intergovernmental Revenue	-	-	2,738,995	-	-	-	-	3,458,533
Fees, Sales and Services	20,725	-	1,858,810	-	24,690	707,532	-	1,795,899
Assessments	-	-	-	-	-	-	-	12,551,801
Investment Income								
Interest Earned on Investments	-	-	44,717	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(17,911)	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-
Other	-	-	246,114	-	40,200	6,066	-	75,131
Total Revenues	<u>20,725</u>	<u>-</u>	<u>4,870,725</u>	<u>-</u>	<u>64,890</u>	<u>713,598</u>	<u>-</u>	<u>18,921,634</u>
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	57,886	1,018,286	4,887,260	443,508	19,330	1,615	222,959	-
Highways and Streets	-	-	-	-	-	-	-	17,027,908
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	143,252	-	-	-	-	311,897
Debt Service	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	<u>57,886</u>	<u>1,018,286</u>	<u>5,030,512</u>	<u>443,508</u>	<u>19,330</u>	<u>1,615</u>	<u>222,959</u>	<u>17,339,805</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,161)</u>	<u>(1,018,286)</u>	<u>(159,787)</u>	<u>(443,508)</u>	<u>45,560</u>	<u>711,983</u>	<u>(222,959)</u>	<u>1,581,829</u>
OTHER FINANCING SOURCES (USES)								
Transfers In	31,000	1,039,578	688,348	474,306	-	-	229,573	35,346
Transfers Out	-	(3,993)	(404,359)	-	(23,200)	(48,140)	-	(4,728,613)
Notes Issued	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	8,036	-	5,061
Total Other Financing Sources (Uses)	<u>31,000</u>	<u>1,035,585</u>	<u>283,989</u>	<u>474,306</u>	<u>(23,200)</u>	<u>(40,104)</u>	<u>229,573</u>	<u>(4,688,206)</u>
Net Change in Fund Balances	<u>(6,161)</u>	<u>17,299</u>	<u>124,202</u>	<u>30,798</u>	<u>22,360</u>	<u>671,879</u>	<u>6,614</u>	<u>(3,106,377)</u>
FUND BALANCES, January 1	<u>22,205</u>	<u>-</u>	<u>2,985,957</u>	<u>321,247</u>	<u>178,535</u>	<u>1,087,136</u>	<u>186,993</u>	<u>29,679,407</u>
FUND BALANCES, December 31	<u>16,044</u>	<u>17,299</u>	<u>3,110,159</u>	<u>352,045</u>	<u>200,895</u>	<u>1,759,015</u>	<u>193,607</u>	<u>26,573,030</u>

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 8

	Parking Meter Collections	Lighting Maintenance Assessment Districts	Right of Way	Solid Waste and Recycling	Public Health	Special Projects - Division of Health	Community Education Program	Municipal Stadium
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,066,459	-	-	495,729	-	-	-	-
Fees, Sales and Services	1,615,679	-	-	-	1,611,193	2,408,570	310,546	315,382
Assessments	-	130,260	-	2,036,733	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	421
Total Revenues	2,682,138	130,260	-	2,532,462	1,611,193	2,408,570	310,546	315,803
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	387,104	100,944	-	-	-	-	-	-
Sanitation	-	-	-	2,486,019	-	-	-	-
Health	-	-	-	-	1,611,193	2,408,570	-	-
Culture and Recreation	-	-	-	-	-	-	310,546	377,767
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	13,016
Debt Service	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	387,104	100,944	-	2,486,019	1,611,193	2,408,570	310,546	390,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,295,034	29,316	-	46,443	-	-	-	(74,980)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	73,261
Transfers Out	(2,295,034)	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,295,034)	-	-	-	-	-	-	73,261
Net Change in Fund Balances	-	29,316	-	46,443	-	-	-	(1,719)
FUND BALANCES, January 1	-	188,157	78,440	897,019	-	-	-	54,041
FUND BALANCES, December 31	-	217,473	78,440	943,462	-	-	-	52,322

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 8

	Street Tree Maintenance	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Recreation Centers Special Accounts	Charitable Gambling	Parks and Recreation Private Donations	Parks and Recreation Grants and Aids
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	124,210	-	-	-	-	-	1,369,257
Fees, Sales and Services	-	404,657	81,144	446,703	49,668	26,682	470	158,686
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	2,758	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	919	-	(1,130)	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-
Other	44	430,252	-	-	33,486	-	6,492	100,125
Total Revenues	44	959,119	81,144	447,622	83,154	28,310	6,962	1,628,068
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,757,409	1,323,806	48,939	435,431	115,254	66,967	-	869,896
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	1,757,409	1,323,806	48,939	435,431	115,254	66,967	-	869,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,757,365)	(364,687)	32,205	12,191	(32,100)	(38,657)	6,962	758,172
OTHER FINANCING SOURCES (USES)								
Transfers In	1,800,000	407,489	33,360	5,884	-	-	-	57,121
Transfers Out	-	(34,000)	-	-	(33,360)	-	-	(868,863)
Notes Issued	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,800,000	373,489	33,360	5,884	(33,360)	-	-	(811,742)
Net Change in Fund Balances	42,635	8,802	65,565	18,075	(65,460)	(38,657)	6,962	(53,570)
FUND BALANCES, January 1	-	311,179	177,905	(77,272)	65,598	59,341	49,099	1,235,834
FUND BALANCES, December 31	42,635	319,981	243,470	(59,197)	138	20,684	56,061	1,182,264

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 8

	Library Special Revenue Fund	Library Aids and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	1,684,028
Hotel-Motel Tax	-	-	-	-	-	-	-	1,604,779
Total Taxes	-	-	-	-	-	-	-	3,288,807
Licenses and Permits	-	-	-	-	-	-	-	9,028,203
Intergovernmental Revenue	7,907	140,295	-	13,206,056	995,179	2,559,779	-	26,314,493
Fees, Sales and Services	53,500	-	-	-	-	6,983	-	17,249,688
Assessments	-	-	-	-	-	-	-	14,718,794
Investment Income								
Interest Earned on Investments	-	-	16,006	-	1,344	17,604	8,541	747,227
Increase (Decrease) in Fair Value of Investments	-	-	(6,022)	-	(11,106)	(119)	-	(102,252)
Interest Earned - Other	-	-	-	-	2,219	-	-	2,219
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Program Income	-	-	-	2,532,467	-	464,438	-	2,996,905
Other	282,202	658,085	-	-	159,416	-	-	2,878,172
Total Revenues	343,609	798,380	9,984	15,738,523	1,147,052	3,048,685	8,541	77,122,256
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	4,419,675
Public Safety	-	-	-	-	-	-	-	17,171,407
Highways and Streets	-	-	-	-	-	-	-	17,515,956
Sanitation	-	-	-	-	-	-	-	2,486,019
Health	-	-	-	-	-	-	-	4,019,763
Culture and Recreation	234,819	1,028,393	23,520	-	-	-	-	6,592,747
Housing and Economic Development	-	-	-	14,524,585	1,011,090	3,068,067	1,020,029	19,623,771
Capital Outlay	-	14,100	-	-	28,174	-	-	619,814
Debt Service	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	18,055	18,055
Total Expenditures	234,819	1,042,493	23,520	14,524,585	1,039,264	3,068,067	1,038,084	72,467,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,790	(244,113)	(13,536)	1,213,938	107,788	(19,382)	(1,029,543)	4,655,049
OTHER FINANCING SOURCES (USES)								
Transfers In	-	300,000	-	410,000	8,775	19,263	-	6,119,026
Transfers Out	-	-	-	(1,623,938)	-	-	(3,409)	(15,467,600)
Notes Issued	-	-	-	-	-	-	8,000,000	8,000,000
Sale of Capital Assets	1,128	-	-	-	-	-	-	14,225
Total Other Financing Sources (Uses)	1,128	300,000	-	(1,213,938)	8,775	19,263	7,996,591	(1,334,349)
Net Change in Fund Balances	109,918	55,887	(13,536)	-	116,563	(119)	6,967,048	3,320,700
FUND BALANCES, January 1	283,613	354,320	429,820	-	615,767	130	3,409	46,979,716
FUND BALANCES, December 31	393,531	410,207	416,284	-	732,330	11	6,970,457	50,300,416

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Special Projects - General Government				Finance Special Projects			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	1,840,600	1,715,600	1,604,779	(110,821)	-	-	-	-
Total Taxes	1,840,600	1,715,600	1,604,779	(110,821)	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	31,200	31,200	68,504	37,304	-	-	83,590	83,590
Fees, Sales and Services	2,785,870	3,545,206	3,233,381	(311,825)	265,149	265,149	334,330	69,181
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	534,122	534,122	481,547	(52,575)	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	40,000	130,000	119,465	(10,535)	-	-	617,834	617,834
Total Revenues	5,231,792	5,956,128	5,507,676	(448,452)	265,149	265,149	1,035,754	770,605
EXPENDITURES								
Current								
General Government	2,465,517	2,421,875	2,171,031	250,844	853,670	846,292	1,059,160	(212,868)
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,015,604	1,013,946	73,214	940,732
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,465,517	2,421,875	2,171,031	250,844	1,869,274	1,860,238	1,132,374	727,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,766,275	3,534,253	3,336,645	(197,608)	(1,604,125)	(1,595,089)	(96,620)	1,498,469
OTHER FINANCING SOURCES (USES)								
Transfers In	15,612	15,612	14,607	(1,005)	387,030	387,030	288,970	(98,060)
Transfers Out	(2,925,676)	(3,683,616)	(3,299,500)	384,116	(26,300)	(278,508)	(269,233)	9,275
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,910,064)	(3,668,004)	(3,284,893)	383,111	360,730	108,522	19,737	(88,785)
Net Change in Fund Balances	(143,789)	(133,751)	51,752	185,503	(1,243,395)	(1,486,567)	(76,883)	1,409,684
FUND BALANCES, January 1	1,096,101	1,096,101	1,096,101	-	506,222	506,222	506,222	-
FUND BALANCES, December 31	952,312	962,350	1,147,853	185,503	(737,173)	(980,345)	429,339	1,409,684

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Cable Communications				Charitable Gambling Enforcement			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	1,650,000	1,650,000	1,684,028	34,028	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	1,650,000	1,650,000	1,684,028	34,028	-	-	-	-
Licenses and Permits	-	-	-	-	390,000	390,000	308,079	(81,921)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	91,009	91,009	86,892	(4,117)	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	66,661	66,661	72,844	6,183	-	-	-	-
Total Revenues	1,807,670	1,807,670	1,843,764	36,094	390,000	390,000	308,079	(81,921)
EXPENDITURES								
Current								
General Government	1,147,555	1,038,661	796,670	241,991	410,936	414,271	351,586	62,685
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	81,866	48,366	36,161	12,205	8,000	8,000	-	8,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,229,421	1,087,027	832,831	254,196	418,936	422,271	351,586	70,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	578,249	720,643	1,010,933	290,290	(28,936)	(32,271)	(43,507)	(11,236)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(1,305,850)	(1,448,244)	(1,446,071)	2,173	(10,000)	(10,000)	(10,000)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,305,850)	(1,448,244)	(1,446,071)	2,173	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balances	(727,601)	(727,601)	(435,138)	292,463	(38,936)	(42,271)	(53,507)	(11,236)
FUND BALANCES, January 1	1,641,570	1,641,570	1,641,570	-	253,670	253,670	253,670	-
FUND BALANCES, December 31	913,969	913,969	1,206,432	292,463	214,734	211,399	200,163	(11,236)

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Debt - Capital Improvement				Utilities Rate Investigation Administration			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	34,435	34,435	65,000	65,000	68,939	3,939
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	4,608	4,608	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(1,437)	(1,437)	-	-	-	-
Miscellaneous - Other	-	-	1,500	1,500	-	-	-	-
Total Revenues	-	-	39,106	39,106	65,000	65,000	68,939	3,939
EXPENDITURES								
Current								
General Government	-	-	-	-	41,228	41,228	41,228	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	41,228	41,228	41,228	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	39,106	39,106	23,772	23,772	27,711	3,939
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(24,206)	(24,206)	(24,206)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(24,206)	(24,206)	(24,206)	-
Net Change in Fund Balances	-	-	39,106	39,106	(434)	(434)	3,505	3,939
FUND BALANCES, January 1	101,144	101,144	101,144	-	3,324	3,324	3,324	-
FUND BALANCES, December 31	101,144	101,144	140,250	39,106	2,890	2,890	6,829	3,939

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Property Code Enforcement				License and Permit			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	4,300	4,300	4,100	(200)	8,083,604	8,083,604	7,675,754	(407,850)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	300,300	308,300	320,225	11,925	1,049,000	1,126,388	1,273,967	147,579
Assessments	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	34,000	34,000	28,495	(5,505)
Total Revenues	304,600	312,600	324,325	11,725	9,166,604	9,243,992	8,978,216	(265,776)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,094,067	1,305,582	500,279	805,303	9,133,829	9,298,099	9,007,942	290,157
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	47,000	42,000	-	42,000
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,094,067	1,305,582	500,279	805,303	9,180,829	9,340,099	9,007,942	332,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	(789,467)	(992,982)	(175,954)	817,028	(14,225)	(96,107)	(29,726)	66,381
OTHER FINANCING SOURCES (USES)								
Transfers In	653,972	653,972	201,145	(452,827)	1,000	1,000	1,000	-
Transfers Out	-	(1,045)	(1,045)	-	(73,890)	(219,327)	(195,684)	23,643
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	653,972	652,927	200,100	(452,827)	(72,890)	(218,327)	(194,684)	23,643
Net Change in Fund Balances	(135,495)	(340,055)	24,146	364,201	(87,115)	(314,434)	(224,410)	90,024
FUND BALANCES, January 1	471,591	471,591	471,591	-	1,241,325	1,241,325	1,241,325	-
FUND BALANCES, December 31	336,096	131,536	495,737	364,201	1,154,210	926,891	1,016,915	90,024

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Police Services - Pension Assets				Crime Laboratory			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	25,000	25,000	20,725	(4,275)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	75,000	75,000	170,102	95,102	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(65,446)	(65,446)	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	75,000	75,000	104,656	29,656	25,000	25,000	20,725	(4,275)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,043,055	1,043,055	1,012,342	30,713	75,931	75,931	57,886	18,045
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	195,000	45,000	-	45,000	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,238,055	1,088,055	1,012,342	75,713	75,931	75,931	57,886	18,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,163,055)	(1,013,055)	(907,686)	105,369	(50,931)	(50,931)	(37,161)	13,770
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	31,000	31,000	31,000	-
Transfers Out	(4,952)	(154,952)	(154,952)	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,952)	(154,952)	(154,952)	-	31,000	31,000	31,000	-
Net Change in Fund Balances	(1,168,007)	(1,168,007)	(1,062,638)	105,369	(19,931)	(19,931)	(6,161)	13,770
FUND BALANCES, January 1	2,476,889	2,476,889	2,476,889	-	22,205	22,205	22,205	-
FUND BALANCES, December 31	1,308,882	1,308,882	1,414,251	105,369	2,274	2,274	16,044	13,770

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Parking Enforcement				Special Projects Police			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	3,874,329	4,067,722	2,738,995	(1,328,727)
Fees, Sales and Services	-	-	-	-	1,107,724	1,647,997	1,858,810	210,813
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	31,209	31,209	44,717	13,508
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(17,911)	(17,911)
Miscellaneous - Other	-	-	-	-	254,407	254,407	246,114	(8,293)
Total Revenues	-	-	-	-	5,267,669	6,001,335	4,870,725	(1,130,610)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,085,676	1,145,144	1,018,286	126,858	5,836,160	6,555,820	4,887,260	1,668,560
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	61,000	277,101	-	277,101	719,477	756,673	143,252	613,421
Debt Service								
Other Debt Principal	-	21,959	-	21,959	-	-	-	-
Interest - Other Debt	-	4,575	-	4,575	-	-	-	-
Total Expenditures	1,146,676	1,448,779	1,018,286	430,493	6,555,637	7,312,493	5,030,512	2,281,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,146,676)	(1,448,779)	(1,018,286)	430,493	(1,287,968)	(1,311,158)	(159,787)	1,151,371
OTHER FINANCING SOURCES (USES)								
Transfers In	1,149,144	1,219,146	1,039,578	(179,568)	688,348	688,348	688,348	-
Transfers Out	(3,993)	(3,993)	(3,993)	-	(42,055)	(404,634)	(404,359)	275
Capital Lease	-	216,101	-	(216,101)	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,145,151	1,431,254	1,035,585	(395,669)	646,293	283,714	283,989	275
Net Change in Fund Balances	(1,525)	(17,525)	17,299	34,824	(641,675)	(1,027,444)	124,202	1,151,646
FUND BALANCES, January 1	-	-	-	-	2,985,957	2,985,957	2,985,957	-
FUND BALANCES, December 31	(1,525)	(17,525)	17,299	34,824	2,344,282	1,958,513	3,110,159	1,151,646

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Police Officers Clothing				Fire Responsive Services			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	350	350	24,690	24,340
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	43,200	45,700	40,200	(5,500)
Total Revenues	-	-	-	-	43,550	46,050	64,890	18,840
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	474,581	474,581	443,508	31,073	43,550	22,850	19,330	3,520
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	474,581	474,581	443,508	31,073	43,550	22,850	19,330	3,520
Excess (Deficiency) of Revenues Over (Under) Expenditures	(474,581)	(474,581)	(443,508)	31,073	-	23,200	45,560	22,360
OTHER FINANCING SOURCES (USES)								
Transfers In	474,581	474,581	474,306	(275)	-	-	-	-
Transfers Out	-	-	-	-	-	(23,200)	(23,200)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	474,581	474,581	474,306	(275)	-	(23,200)	(23,200)	-
Net Change in Fund Balances	-	-	30,798	30,798	-	-	22,360	22,360
FUND BALANCES, January 1	321,247	321,247	321,247	-	178,535	178,535	178,535	-
FUND BALANCES, December 31	321,247	321,247	352,045	30,798	178,535	178,535	200,895	22,360

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Fire Fighting Equipment				Fire Protection Clothing			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	476,739	476,739	707,532	230,793	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	6,066	6,066	-	-	-	-
Total Revenues	476,739	476,739	713,598	236,859	-	-	-	-
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,295	1,295	1,615	(320)	229,573	229,573	222,959	6,614
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	540,904	492,764	-	492,764	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	542,199	494,059	1,615	492,444	229,573	229,573	222,959	6,614
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,460)	(17,320)	711,983	729,303	(229,573)	(229,573)	(222,959)	6,614
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	229,573	229,573	229,573	-
Transfers Out	-	(48,140)	(48,140)	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	8,000	8,000	8,036	36	-	-	-	-
Total Other Financing Sources (Uses)	8,000	(40,140)	(40,104)	36	229,573	229,573	229,573	-
Net Change in Fund Balances	(57,460)	(57,460)	671,879	729,339	-	-	6,614	6,614
FUND BALANCES, January 1	1,087,136	1,087,136	1,087,136	-	186,993	186,993	186,993	-
FUND BALANCES, December 31	1,029,676	1,029,676	1,759,015	729,339	186,993	186,993	193,607	6,614

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Street Repair and Cleaning				Parking Meter Collections			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	1,002,500	1,002,500	1,040,270	37,770	-	-	-	-
Intergovernmental Revenue	3,870,886	3,670,886	3,458,533	(212,353)	1,316,459	1,386,461	1,066,459	(320,002)
Fees, Sales and Services	982,386	982,386	1,795,899	813,513	1,382,000	1,382,000	1,615,679	233,679
Assessments	11,615,402	11,615,402	12,551,801	936,399	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	50,000	50,000	75,131	25,131	-	-	-	-
Total Revenues	17,521,174	17,321,174	18,921,634	1,600,460	2,698,459	2,768,461	2,682,138	(86,323)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	19,892,019	19,666,842	17,027,908	2,638,934	449,148	465,443	387,104	78,339
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	527,243	402,243	311,897	90,346	40,000	40,000	-	40,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	20,419,262	20,069,085	17,339,805	2,729,280	489,148	505,443	387,104	118,339
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,898,088)	(2,747,911)	1,581,829	4,329,740	2,209,311	2,263,018	2,295,034	32,016
OTHER FINANCING SOURCES (USES)								
Transfers In	197,371	35,346	35,346	-	-	12,695	-	(12,695)
Transfers Out	(2,082,200)	(5,122,613)	(4,728,613)	394,000	(2,209,311)	(2,279,313)	(2,295,034)	(15,721)
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	5,061	5,061	-	-	-	-
Total Other Financing Sources (Uses)	(1,884,829)	(5,087,267)	(4,688,206)	399,061	(2,209,311)	(2,266,618)	(2,295,034)	(28,416)
Net Change in Fund Balances	(4,782,917)	(7,835,178)	(3,106,377)	4,728,801	-	(3,600)	-	3,600
FUND BALANCES, January 1	29,679,407	29,679,407	29,679,407	-	-	-	-	-
FUND BALANCES, December 31	24,896,490	21,844,229	26,573,030	4,728,801	-	(3,600)	-	3,600

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 9

	Lighting Maintenance Assessment Districts				Right of Way			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	129,584	129,584	130,260	676	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	129,584	129,584	130,260	676	-	-	-	-
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	135,396	135,396	100,944	34,452	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	135,396	135,396	100,944	34,452	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,812)	(5,812)	29,316	35,128	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers In	918	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	918	-	-	-	-	-	-	-
Net Change in Fund Balances	(4,894)	(5,812)	29,316	35,128	-	-	-	-
FUND BALANCES, January 1	188,157	188,157	188,157	-	78,440	78,440	78,440	-
FUND BALANCES, December 31	183,263	182,345	217,473	35,128	78,440	78,440	78,440	-

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2003

	Solid Waste and Recycling				Public Health			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	505,817	505,817	495,729	(10,088)	-	-	-	-
Fees, Sales and Services	-	-	-	-	1,571,547	1,571,547	1,611,193	39,646
Assessments	2,025,920	2,025,920	2,036,733	10,813	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	2,531,737	2,531,737	2,532,462	725	1,571,547	1,571,547	1,611,193	39,646
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	2,670,976	2,688,276	2,486,019	202,257	-	-	-	-
Health	-	-	-	-	1,571,547	1,571,547	1,611,193	(39,646)
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,670,976	2,688,276	2,486,019	202,257	1,571,547	1,571,547	1,611,193	(39,646)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(139,239)	(156,539)	46,443	202,982	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers In	12,679	153,233	-	(153,233)	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	12,679	153,233	-	(153,233)	-	-	-	-
Net Change in Fund Balances	(126,560)	(3,306)	46,443	49,749	-	-	-	-
FUND BALANCES, January 1	897,019	897,019	897,019	-	-	-	-	-
FUND BALANCES, December 31	770,459	893,713	943,462	49,749	-	-	-	-

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2003

	Special Projects - Division of Health				Community Education Program			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	2,635,843	2,635,843	2,408,570	(227,273)	325,942	325,942	310,546	(15,396)
Assessments	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	2,635,843	2,635,843	2,408,570	(227,273)	325,942	325,942	310,546	(15,396)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	2,635,843	2,635,843	2,408,570	227,273	-	-	-	-
Culture and Recreation	-	-	-	-	325,942	325,942	310,546	15,396
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,635,843	2,635,843	2,408,570	227,273	325,942	325,942	310,546	15,396
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-	-	-
FUND BALANCES, January 1	-	-	-	-	-	-	-	-
FUND BALANCES, December 31	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

	Municipal Stadium				Street Tree Maintenance			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	290,000	290,000	315,382	25,382	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	70,000	70,000	421	(69,579)	-	-	44	44
Total Revenues	360,000	360,000	315,803	(44,197)	-	-	44	44
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	375,363	405,808	377,767	28,041	1,800,000	1,800,000	1,757,409	42,591
Capital Outlay	61,231	30,786	13,016	17,770	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	436,594	436,594	390,783	45,811	1,800,000	1,800,000	1,757,409	42,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,594)	(76,594)	(74,980)	1,614	(1,800,000)	(1,800,000)	(1,757,365)	42,635
OTHER FINANCING SOURCES (USES)								
Transfers In	73,261	73,261	73,261	-	1,800,000	1,800,000	1,800,000	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	73,261	73,261	73,261	-	1,800,000	1,800,000	1,800,000	-
Net Change in Fund Balances	(3,333)	(3,333)	(1,719)	1,614	-	-	42,635	42,635
FUND BALANCES, January 1	54,041	54,041	54,041	-	-	-	-	-
FUND BALANCES, December 31	50,708	50,708	52,322	1,614	-	-	42,635	42,635

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2003

	Como Campus				Special Recreation Activities			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	150,000	150,000	124,210	(25,790)	-	-	-	-
Fees, Sales and Services	417,100	441,740	404,657	(37,083)	99,301	132,166	81,144	(51,022)
Assessments	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	373,500	452,900	430,252	(22,648)	-	-	-	-
Total Revenues	940,600	1,044,640	959,119	(85,521)	99,301	132,166	81,144	(51,022)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,294,312	1,418,352	1,323,806	94,546	99,301	132,166	48,939	83,227
Capital Outlay	39,500	39,500	-	39,500	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,333,812	1,457,852	1,323,806	134,046	99,301	132,166	48,939	83,227
Excess (Deficiency) of Revenues Over (Under) Expenditures	(393,212)	(413,212)	(364,687)	48,525	-	-	32,205	32,205
OTHER FINANCING SOURCES (USES)								
Transfers In	407,489	407,489	407,489	-	-	70,000	33,360	(36,640)
Transfers Out	(34,000)	(34,000)	(34,000)	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	373,489	373,489	373,489	-	-	70,000	33,360	(36,640)
Net Change in Fund Balances	(19,723)	(39,723)	8,802	48,525	-	70,000	65,565	(4,435)
FUND BALANCES, January 1	311,179	311,179	311,179	-	177,905	177,905	177,905	-
FUND BALANCES, December 31	291,456	271,456	319,981	48,525	177,905	247,905	243,470	(4,435)

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2003

	Municipal Athletic Programming				Recreation Centers Special Accounts			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	385,070	385,070	446,703	61,633	100,000	100,000	49,668	(50,332)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	919	919	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	33,486	33,486
Total Revenues	385,070	385,070	447,622	62,552	100,000	100,000	83,154	(16,846)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	393,956	393,956	435,431	(41,475)	100,000	30,000	115,254	(85,254)
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	393,956	393,956	435,431	(41,475)	100,000	30,000	115,254	(85,254)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,886)	(8,886)	12,191	21,077	-	70,000	(32,100)	(102,100)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	5,884	5,884	-	-	-	-
Transfers Out	-	-	-	-	-	(70,000)	(33,360)	36,640
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	5,884	5,884	-	(70,000)	(33,360)	36,640
Net Change in Fund Balances	(8,886)	(8,886)	18,075	26,961	-	-	(65,460)	(65,460)
FUND BALANCES, January 1	(77,272)	(77,272)	(77,272)	-	65,598	65,598	65,598	-
FUND BALANCES, December 31	(86,158)	(86,158)	(59,197)	26,961	65,598	65,598	138	(65,460)

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

	Charitable Gambling				Parks and Recreation Private Donations			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	74,000	74,000	26,682	(47,318)	5,000	5,000	470	(4,530)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	2,758	2,758	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(1,130)	(1,130)	-	-	-	-
Miscellaneous - Other	-	-	-	-	10,000	10,000	6,492	(3,508)
Total Revenues	74,000	74,000	28,310	(45,690)	15,000	15,000	6,962	(8,038)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	74,000	74,000	66,967	7,033	-	5,000	-	5,000
Capital Outlay	-	-	-	-	10,000	10,000	-	10,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	74,000	74,000	66,967	7,033	10,000	15,000	-	15,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(38,657)	(38,657)	5,000	-	6,962	6,962
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	(38,657)	(38,657)	5,000	-	6,962	6,962
FUND BALANCES, January 1	59,341	59,341	59,341	-	49,099	49,099	49,099	-
FUND BALANCES, December 31	59,341	59,341	20,684	(38,657)	54,099	49,099	56,061	6,962

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

	Parks and Recreation Grant and Aids				Library Special Revenue Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,655,000	1,704,000	1,369,257	(334,743)	-	-	7,907	7,907
Fees, Sales and Services	36,252	100,252	158,686	58,434	16,850	16,850	53,500	36,650
Assessments	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	6,000	96,367	100,125	3,758	198,150	198,150	282,202	84,052
Total Revenues	1,697,252	1,900,619	1,628,068	(272,551)	215,000	215,000	343,609	128,609
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	928,363	1,140,751	869,896	270,855	222,199	222,199	234,819	(12,620)
Capital Outlay	62,430	62,430	-	62,430	12,801	12,801	-	12,801
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	990,793	1,203,181	869,896	333,285	235,000	235,000	234,819	181
Excess (Deficiency) of Revenues Over (Under) Expenditures	706,459	697,438	758,172	60,734	(20,000)	(20,000)	108,790	128,790
OTHER FINANCING SOURCES (USES)								
Transfers In	57,121	57,121	57,121	-	-	-	-	-
Transfers Out	(868,863)	(868,863)	(868,863)	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	20,000	20,000	1,128	(18,872)
Total Other Financing Sources (Uses)	(811,742)	(811,742)	(811,742)	-	20,000	20,000	1,128	(18,872)
Net Change in Fund Balances	(105,283)	(114,304)	(53,570)	60,734	-	-	109,918	109,918
FUND BALANCES, January 1	1,235,834	1,235,834	1,235,834	-	283,613	283,613	283,613	-
FUND BALANCES, December 31	1,130,551	1,121,530	1,182,264	60,734	283,613	283,613	393,531	109,918

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2003

	Library Aids and Grants				Rella Havens Memorial Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	71,250	105,750	140,295	34,545	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	23,545	23,545	16,006	(7,539)
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(6,022)	(6,022)
Miscellaneous - Other	511,766	638,266	658,085	19,819	-	-	-	-
Total Revenues	583,016	744,016	798,380	54,364	23,545	23,545	9,984	(13,561)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	973,016	1,024,940	1,028,393	(3,453)	23,545	23,545	23,520	25
Capital Outlay	10,000	19,076	14,100	4,976	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	983,016	1,044,016	1,042,493	1,523	23,545	23,545	23,520	25
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400,000)	(300,000)	(244,113)	55,887	-	-	(13,536)	(13,536)
OTHER FINANCING SOURCES (USES)								
Transfers In	400,000	300,000	300,000	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	400,000	300,000	300,000	-	-	-	-	-
Net Change in Fund Balances	-	-	55,887	55,887	-	-	(13,536)	(13,536)
FUND BALANCES, January 1	354,320	354,320	354,320	-	429,820	429,820	429,820	-
FUND BALANCES, December 31	354,320	354,320	410,207	55,887	429,820	429,820	416,284	(13,536)

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES

Schedule 9

BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2003

	Total			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes				
Franchise Fees	1,650,000	1,650,000	1,684,028	34,028
Hotel-Motel Tax	1,840,600	1,715,600	1,604,779	(110,821)
Total Taxes	3,490,600	3,365,600	3,288,807	(76,793)
Licenses and Permits	9,480,404	9,480,404	9,028,203	(452,201)
Intergovernmental Revenue	11,474,941	11,621,836	9,553,479	(2,068,357)
Fees, Sales and Services	14,487,432	15,993,934	17,242,705	1,248,771
Assessments	13,770,906	13,770,906	14,718,794	947,888
Investment Income				
Interest Earned on Investments	663,876	663,876	719,738	55,862
Increase (Decrease) in Fair Value of Investments	-	-	(91,027)	(91,027)
Miscellaneous - Other	1,657,684	2,046,451	2,718,756	672,305
Total Revenues	55,025,843	56,943,007	57,179,455	236,448
EXPENDITURES				
Current				
General Government	4,918,906	4,762,327	4,419,675	342,652
Public Safety	19,017,717	20,151,930	17,171,407	2,980,523
Highways and Streets	20,476,563	20,267,681	17,515,956	2,751,725
Sanitation	2,670,976	2,688,276	2,486,019	202,257
Health	4,207,390	4,207,390	4,019,763	187,627
Culture and Recreation	6,609,997	6,996,659	6,592,747	403,912
Capital Outlay	3,432,056	3,300,686	591,640	2,709,046
Debt Service				
Other Debt Principal	-	21,959	-	21,959
Interest - Other Debt	-	4,575	-	4,575
Total Expenditures	61,333,605	62,401,483	52,797,207	9,604,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,307,762)	(5,458,476)	4,382,248	9,840,724
OTHER FINANCING SOURCES (USES)				
Transfers In	6,579,099	6,609,407	5,680,988	(928,419)
Transfers Out	(9,611,296)	(14,674,654)	(13,840,253)	834,401
Capital Lease	-	216,101	-	(216,101)
Sale of Capital Assets	28,000	28,000	14,225	(13,775)
Total Other Financing Sources (Uses)	(3,004,197)	(7,821,146)	(8,145,040)	(323,894)
Net Change in Fund Balances	(9,311,959)	(13,279,622)	(3,762,792)	9,516,830
FUND BALANCES, January 1	46,360,410	46,360,410	46,360,410	-
FUND BALANCES, December 31	37,048,451	33,080,788	42,597,618	9,516,830
FUND BALANCES, Multi-Year Funds			7,702,798	
FUND BALANCES, December 31			50,300,416	

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
December 31, 2003

Schedule 10

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
ASSETS				
Cash and Investments with Treasurer	10,334,786	-	855,009	11,189,795
Cash and Investments with Trustees	-	4,054,956	-	4,054,956
Receivables				
Assessments	14,662,113	-	-	14,662,113
Accrued Interest	106,023	4,476	5,986	116,485
Due from Other Funds	144,261	-	-	144,261
Due from Other Governmental Units	52,135	-	-	52,135
TOTAL ASSETS	25,299,318	4,059,432	860,995	30,219,745
LIABILITIES AND FUND BALANCES				
Liabilities				
Interfund Payable for Pooled				
Cash and Investments Overdrafts	-	6,023	-	6,023
Due to Other Funds	55	-	-	55
Deferred Revenue	14,706,660	1,564	2,515	14,710,739
Total Liabilities	14,706,715	7,587	2,515	14,716,817
Fund Balances				
Unreserved				
Designated for Net Unrealized Gains	81,371	-	4,594	85,965
Designated for Debt Service	10,511,232	4,051,845	853,886	15,416,963
Total Fund Balances	10,592,603	4,051,845	858,480	15,502,928
TOTAL LIABILITIES AND FUND BALANCES	25,299,318	4,059,432	860,995	30,219,745

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 11

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
REVENUES				
Taxes				
Franchise Fees	-	-	32,500	32,500
Total Taxes	-	-	32,500	32,500
Fees, Sales and Services	-	3,500,000	114,660	3,614,660
Assessments	3,400,971	-	-	3,400,971
Investment Income				
Interest Earned on Investments	476,817	38,569	54,990	570,376
Decrease in Fair Value of Investments	(168,054)	(1,541)	(9,489)	(179,084)
Miscellaneous Revenue - Other	-	2,535,074	151,000	2,686,074
Total Revenues	3,709,734	6,072,102	343,661	10,125,497
EXPENDITURES				
Debt Service				
Bond Principal	1,795,000	745,000	-	2,540,000
Other Debt Principal	-	1,250,000	451,373	1,701,373
Interest - Bonds	1,007,566	4,874,753	-	5,882,319
Interest - Other Debt	-	-	254,464	254,464
Total Expenditures	2,802,566	6,869,753	705,837	10,378,156
Excess (Deficiency) of Revenues Over (Under) Expenditures	907,168	(797,651)	(362,176)	(252,659)
OTHER FINANCING SOURCES (USES)				
Transfers In	6,654	698,210	274,586	979,450
Total Other Financing Sources (Uses)	6,654	698,210	274,586	979,450
Net Change in Fund Balances	913,822	(99,441)	(87,590)	726,791
FUND BALANCES, January 1	9,678,781	4,151,286	946,070	14,776,137
FUND BALANCES, December 31	10,592,603	4,051,845	858,480	15,502,928

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 12

	General Debt Service Fund				HRA General Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	18,461,627	17,121,648	17,125,340	3,692	-	-	-	-
Current Tax Increment	-	-	-	-	8,500,450	8,500,450	8,679,813	179,363
Delinquent Taxpayer	175,000	175,000	184,189	9,189	-	-	-	-
Delinquent Tax Increment	-	-	-	-	-	-	21,126	21,126
Total Property Taxes	18,636,627	17,296,648	17,309,529	12,881	8,500,450	8,500,450	8,700,939	200,489
Franchise Fees	828,000	840,358	1,069,824	229,466	-	-	-	-
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Total Taxes	19,464,627	18,137,006	18,379,353	242,347	8,720,450	8,720,450	8,920,939	200,489
Intergovernmental Revenue	26,710	1,366,689	1,334,090	(32,599)	-	-	212,622	212,622
Fees, Sales and Services	-	-	15,000	15,000	3,694,495	400,000	415,000	15,000
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	460,000	460,000	561,077	101,077	518,180	518,180	967,248	449,068
Decrease in Fair Value of Investments	-	-	(252,422)	(252,422)	-	-	(188,089)	(188,089)
Interest Earned - Other	-	-	-	-	-	-	10,187	10,187
Miscellaneous Revenue - Other	-	-	-	-	-	-	-	-
Total Revenues	19,951,337	19,963,695	20,037,098	73,403	12,933,125	9,638,630	10,337,907	699,277
EXPENDITURES								
Current								
General Government	603,021	604,521	503,684	100,837	-	-	-	-
Housing and Economic Development	-	-	-	-	18,000	18,000	-	18,000
Debt Service								
Bond Principal	18,600,000	18,600,000	18,600,000	-	8,072,000	8,907,000	8,900,000	7,000
Other Debt Principal	-	-	-	-	1,829,558	1,419,558	698,320	721,238
Interest - Bonds	4,685,769	4,685,769	4,532,463	153,306	7,117,329	8,300,830	8,276,423	24,407
Interest - Other Debt	-	-	-	-	940,010	940,010	170,010	770,000
Bond Issuance Costs	5,000	5,000	-	5,000	-	32,500	22,750	9,750
Total Expenditures	23,893,790	23,895,290	23,636,147	259,143	17,976,897	19,617,898	18,067,503	1,550,395
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,942,453)	(3,931,595)	(3,599,049)	332,546	(5,043,772)	(9,979,268)	(7,729,596)	2,249,672
OTHER FINANCING SOURCES (USES)								
Transfers In	4,567,351	9,009,299	9,023,337	14,038	13,021,459	16,536,129	20,765,565	4,229,436
Transfers Out	-	(1,126,557)	(1,126,557)	-	(8,101,030)	(13,060,672)	(17,689,939)	(4,629,267)
Current Refunding Bonds Issued	-	-	3,235,000	3,235,000	-	1,890,000	1,890,000	-
Refunded Bonds	-	-	(3,150,000)	(3,150,000)	-	(1,890,000)	(1,890,000)	-
Premium on Bonds Issued	-	-	294,696	294,696	-	-	-	-
Total Other Financing Sources (Uses)	4,567,351	7,882,742	8,276,476	393,734	4,920,429	3,475,457	3,075,626	(399,831)
Net Change in Fund Balances	624,898	3,951,147	4,677,427	726,280	(123,343)	(6,503,811)	(4,653,970)	1,849,841
FUND BALANCES, January 1	23,091,689	23,091,689	23,091,689	-	31,721,625	31,721,625	31,721,625	-
FUND BALANCES, December 31	23,716,587	27,042,836	27,769,116	726,280	31,598,282	25,217,814	27,067,655	1,849,841

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 12

	G.O. Special Assessment - Streets				City Revenue Bonds and Other Long-Term Debt			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Delinquent Tax Increment	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	3,500,000	3,500,000	3,500,000	-
Assessments	2,227,659	2,227,659	3,400,971	1,173,312	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	300,000	300,000	476,817	176,817	-	-	38,569	38,569
Decrease in Fair Value of Investments	-	-	(168,054)	(168,054)	-	-	(1,541)	(1,541)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	2,535,074	2,535,074	2,535,074	-
Total Revenues	2,527,659	2,527,659	3,709,734	1,182,075	6,035,074	6,035,074	6,072,102	37,028
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	1,795,000	1,795,000	1,795,000	-	745,000	745,000	745,000	-
Other Debt Principal	-	-	-	-	1,250,000	1,250,000	1,250,000	-
Interest - Bonds	1,036,349	1,036,349	1,007,566	28,783	4,874,753	4,874,753	4,874,753	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	2,831,349	2,831,349	2,802,566	28,783	6,869,753	6,869,753	6,869,753	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(303,690)	(303,690)	907,168	1,210,858	(834,679)	(834,679)	(797,651)	37,028
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	6,654	6,654	-	-	698,210	698,210
Transfers Out	-	-	-	-	-	-	-	-
Current Refunding Bonds Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	6,654	6,654	-	-	698,210	698,210
Net Change in Fund Balances	(303,690)	(303,690)	913,822	1,217,512	(834,679)	(834,679)	(99,441)	735,238
FUND BALANCES, January 1	9,678,781	9,678,781	9,678,781	-	4,151,286	4,151,286	4,151,286	-
FUND BALANCES, December 31	9,375,091	9,375,091	10,592,603	1,217,512	3,316,607	3,316,607	4,051,845	735,238

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 12

	Revenue Notes and Other Long-Term Debt				Total			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	18,461,627	17,121,648	17,125,340	3,692
Current Tax Increment	-	-	-	-	8,500,450	8,500,450	8,679,813	179,363
Delinquent Taxpayer	-	-	-	-	175,000	175,000	184,189	9,189
Delinquent Tax Increment	-	-	-	-	-	-	21,126	21,126
Total Property Taxes	-	-	-	-	27,137,077	25,797,098	26,010,468	213,370
Franchise Fees	30,000	30,000	32,500	2,500	858,000	870,358	1,102,324	231,966
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Total Taxes	30,000	30,000	32,500	2,500	28,215,077	26,887,456	27,332,792	445,336
Intergovernmental Revenue	-	-	-	-	26,710	1,366,689	1,546,712	180,023
Fees, Sales and Services	130,000	130,000	114,660	(15,340)	7,324,495	4,030,000	4,044,660	14,660
Assessments	-	-	-	-	2,227,659	2,227,659	3,400,971	1,173,312
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	54,990	54,990	1,278,180	1,278,180	2,098,701	820,521
Decrease in Fair Value of Investments	-	-	(9,489)	(9,489)	-	-	(619,595)	(619,595)
Interest Earned - Other	-	-	-	-	-	-	10,187	10,187
Miscellaneous Revenue - Other	-	-	151,000	151,000	2,535,074	2,535,074	2,686,074	151,000
Total Revenues	160,000	160,000	343,661	183,661	41,607,195	38,325,058	40,500,502	2,175,444
EXPENDITURES								
Current								
General Government	-	-	-	-	603,021	604,521	503,684	100,837
Housing and Economic Development	-	-	-	-	18,000	18,000	-	18,000
Debt Service								
Bond Principal	-	-	-	-	29,212,000	30,047,000	30,040,000	7,000
Other Debt Principal	301,373	451,373	451,373	-	3,380,931	3,120,931	2,399,693	721,238
Interest - Bonds	-	-	-	-	17,714,200	18,897,701	18,691,205	206,496
Interest - Other Debt	15,373	265,373	254,464	10,909	955,383	1,205,383	424,474	780,909
Bond Issuance Costs	-	-	-	-	5,000	37,500	22,750	14,750
Total Expenditures	316,746	716,746	705,837	10,909	51,888,535	53,931,036	52,081,806	1,849,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,746)	(556,746)	(362,176)	194,570	(10,281,340)	(15,605,978)	(11,581,304)	4,024,674
OTHER FINANCING SOURCES (USES)								
Transfers In	156,746	156,746	274,586	117,840	17,745,556	25,702,174	30,768,352	5,066,178
Transfers Out	-	-	-	-	(8,101,030)	(14,187,229)	(18,816,496)	(4,629,267)
Current Refunding Bonds Issued	-	-	-	-	-	1,890,000	5,125,000	3,235,000
Refunded Bonds	-	-	-	-	-	(1,890,000)	(5,040,000)	(3,150,000)
Premium on Bonds Issued	-	-	-	-	-	-	294,696	294,696
Total Other Financing Sources (Uses)	156,746	156,746	274,586	117,840	9,644,526	11,514,945	12,331,552	816,607
Net Change in Fund Balances	-	(400,000)	(87,590)	312,410	(636,814)	(4,091,033)	750,248	4,841,281
FUND BALANCES, January 1	946,070	946,070	946,070	-	69,589,451	69,589,451	69,589,451	-
FUND BALANCES, December 31	946,070	546,070	858,480	312,410	68,952,637	65,498,418	70,339,699	4,841,281

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2003

Schedule 13

	Capital Improvement Bonds	City Sales Tax	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
ASSETS					
Cash and Investments with Treasurer	16,720,540	31,357,245	106,590	10,655,537	58,839,912
Cash and Investments with Trustees	-	645,031	-	14,043,778	14,688,809
Receivables					
Property Taxes - Due from Ramsey County	-	-	-	521,961	521,961
Property Taxes - Delinquent	-	-	-	23,215	23,215
Notes and Loans	-	7,288,944	-	-	7,288,944
Accrued Interest	181,841	303,725	-	190,190	675,756
Due from Other Funds	500	-	34,594	387	35,481
Due from Other Governmental Units	-	1,215,228	-	-	1,215,228
Advance to Other Funds	-	231,126	-	-	231,126
Land Held for Resale	-	-	-	1,465,447	1,465,447
TOTAL ASSETS	16,902,881	41,041,299	141,184	26,900,515	84,985,879
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	-	700,000	-	30,500	730,500
Contracts/Retention Payable	-	31,328	-	304,631	335,959
Due to Other Funds	5,520,675	4,341,082	141,184	8,453	10,011,394
Due to Other Governmental Units	-	-	-	14,006	14,006
Advance from Other Funds	-	-	-	6,094,179	6,094,179
Deferred Revenue	76,403	7,440,719	-	2,132,055	9,649,177
Total Liabilities	5,597,078	12,513,129	141,184	8,583,824	26,835,215
Fund Balances					
Reserved for Encumbrances	-	1,877	-	131,011	132,888
Reserved for Advance to Other Funds	-	231,126	-	-	231,126
Unreserved					
Designated for Net Unrealized Gains	139,561	201,125	-	113,947	454,633
Designated for Specific Capital Projects	11,166,242	28,094,042	-	18,071,733	57,332,017
Total Fund Balances	11,305,803	28,528,170	-	18,316,691	58,150,664
TOTAL LIABILITIES AND FUND BALANCES	16,902,881	41,041,299	141,184	26,900,515	84,985,879

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 14

	Capital Improvement Bonds	City Sales Tax	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
REVENUES					
Taxes					
Property Taxes					
Current Tax Increment	-	-	-	2,967,708	2,967,708
Delinquent Tax Increment	-	-	-	36,186	36,186
Total Property Taxes	-	-	-	3,003,894	3,003,894
City Sales Tax	-	13,312,004	-	-	13,312,004
Total Taxes	-	13,312,004	-	3,003,894	16,315,898
Intergovernmental Revenue	-	-	-	18,763	18,763
Fees, Sales and Services	-	2,916	-	189,473	192,389
Investment Income					
Interest Earned on Investments	888,955	1,131,354	-	507,757	2,528,066
Decrease in Fair Value of Investments	(288,232)	(415,378)	-	(235,331)	(938,941)
Interest Earned - Other	-	328,631	-	-	328,631
Miscellaneous Revenue - Other	-	1,943,668	-	9,899	1,953,567
Total Revenues	600,723	16,303,195	-	3,494,455	20,398,373
EXPENDITURES					
Current					
General Government	-	7,170,803	-	-	7,170,803
Housing and Economic Development	-	-	5,947,719	6,014,671	11,962,390
Capital Outlay	-	165,589	-	881,074	1,046,663
Debt Service					
Interest - Other Debt	-	-	-	1,833,007	1,833,007
Bond Issuance Costs	126,216	-	-	66,120	192,336
Total Expenditures	126,216	7,336,392	5,947,719	8,794,872	22,205,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	474,507	8,966,803	(5,947,719)	(5,300,417)	(1,806,826)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	9,159,010	7,422,719	2,286,149	18,867,878
Transfers Out	(20,328,259)	(18,535,824)	(1,475,000)	(5,160,377)	(45,499,460)
Bonds Issued	19,000,000	-	-	4,820,000	23,820,000
Total Other Financing Sources (Uses)	(1,328,259)	(9,376,814)	5,947,719	1,945,772	(2,811,582)
Net Change in Fund Balances	(853,752)	(410,011)	-	(3,354,645)	(4,618,408)
FUND BALANCES, January 1	12,159,555	28,938,181	-	21,671,336	62,769,072
FUND BALANCES, December 31	11,305,803	28,528,170	-	18,316,691	58,150,664

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
December 31, 2003

Schedule 15

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
ASSETS			
Cash and Investments with Treasurer	52,971	9,498	62,469
Receivables			
Accrued Interest	471	84	555
TOTAL ASSETS	53,442	9,582	63,024
LIABILITIES AND FUND BALANCES			
Liabilities			
Deferred Revenue	198	36	234
Total Liabilities	198	36	234
Fund Balances			
Reserved for Permanent Fund Activities	30,000	5,000	35,000
Unreserved			
Designated for Net Unrealized Gains	361	64	425
Undesignated	22,883	4,482	27,365
Total Fund Balances	53,244	9,546	62,790
TOTAL LIABILITIES AND FUND BALANCES	53,442	9,582	63,024

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 16

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
REVENUES			
Investment Income			
Interest Earned on Investments	2,035	353	2,388
Decrease in Fair Value of Investments	(747)	(133)	(880)
Total Revenues	1,288	220	1,508
EXPENDITURES			
Current			
Culture and Recreation	954	-	954
Total Expenditures	954	-	954
Excess (Deficiency) of Revenues Over (Under) Expenditures	334	220	554
Net Change in Fund Balances	334	220	554
FUND BALANCES, January 1	52,910	9,326	62,236
FUND BALANCES, December 31	53,244	9,546	62,790

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR PERMANENT FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 17

	Japanese Gardens				Hoffman Memorial			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Fees, Sales and Services	4,000	4,000	-	(4,000)	-	-	-	-
Investment Income								
Interest Earned on Investments	2,000	2,000	2,035	35	400	400	353	(47)
Decrease in Fair Value of Investments	-	-	(747)	(747)	-	-	(133)	(133)
Total Revenues	6,000	6,000	1,288	(4,712)	400	400	220	(180)
EXPENDITURES								
Current								
Culture and Recreation	6,000	6,000	954	5,046	400	400	-	400
Total Expenditures	6,000	6,000	954	5,046	400	400	-	400
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	334	334	-	-	220	220
Net Change in Fund Balances	-	-	334	334	-	-	220	220
FUND BALANCES, January 1	52,910	52,910	52,910	-	9,326	9,326	9,326	-
FUND BALANCES, December 31	52,910	52,910	53,244	334	9,326	9,326	9,546	220

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR PERMANENT FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 17

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Fees, Sales and Services	4,000	4,000	-	(4,000)
Investment Income				
Interest Earned on Investments	2,400	2,400	2,388	(12)
Decrease in Fair Value of Investments	-	-	(880)	(880)
Total Revenues	6,400	6,400	1,508	(4,892)
EXPENDITURES				
Current				
Culture and Recreation	6,400	6,400	954	5,446
Total Expenditures	6,400	6,400	954	5,446
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	554	554
Net Change in Fund Balances	-	-	554	554
FUND BALANCES, January 1	62,236	62,236	62,236	-
FUND BALANCES, December 31	62,236	62,236	62,790	554

Nonmajor Enterprise Funds

Enterprise Funds

Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

Special Services - to account for the operations of park pavilions, refreshment stands, golf courses, canoe and boat rentals, swimming pools and beaches, tennis instructions, ski instructions, and ski facilities.

Rice and Arlington Sports Dome - to account for the operation and maintenance of the Rice and Arlington Sports Dome.

Watergate Marina - to account for the operation and maintenance of the Marina.

Impounding Lot - to account for the city's vehicle impounding operations. Charges are made for the towing and storage of impounded vehicles and are collected when vehicles are claimed. Unclaimed vehicles are sold at public auction and proceeds retained. Funds are also received from the salvage of vehicles junked.

River Print Saint Paul/Ramsey County - to account for printing services rendered to city departments, offices, and other governmental units.

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
December 31, 2003

Schedule 18

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
ASSETS						
Current Assets						
Cash and Investments with Treasurer	938,582	85,857	-	580,373	413,757	2,018,569
Imprest Funds	5,500	150	-	850	-	6,500
Receivables						
Accounts (net of allowance for estimated uncollectibles)	195,330	-	20,103	-	13,847	229,280
Unbilled Accounts	-	-	-	16,405	-	16,405
Accrued Interest	19,059	801	-	-	-	19,860
Due from Other Funds	6,943	1,146	-	10,753	49,219	68,061
Due from Component Units	-	-	-	-	5,218	5,218
Due from Other Governmental Units	591	-	-	3,000	173,730	177,321
Inventories						
Materials and Supplies	44,494	-	-	-	109,035	153,529
Impounded Cars	-	-	-	42,444	-	42,444
Total Current Assets	1,210,499	87,954	20,103	653,825	764,806	2,737,187
Noncurrent Assets						
Other Assets						
Deferred Charges	-	56,478	-	-	-	56,478
Total Other Assets	-	56,478	-	-	-	56,478
Capital Assets						
Land	564,999	-	-	-	-	564,999
Buildings and Structures	1,134,881	3,416,972	305,947	13,395	-	4,871,195
Less: Accumulated Depreciation	(680,136)	(794,329)	(237,459)	(13,395)	-	(1,725,319)
Equipment	1,455,071	20,209	68,126	74,097	678,360	2,295,863
Less: Accumulated Depreciation	(1,247,650)	(20,209)	(68,126)	(12,349)	(485,751)	(1,834,085)
Construction in Progress	3,527,950	-	-	-	-	3,527,950
Total Capital Assets	4,755,115	2,622,643	68,488	61,748	192,609	7,700,603
Total Noncurrent Assets	4,755,115	2,679,121	68,488	61,748	192,609	7,757,081
TOTAL ASSETS	5,965,614	2,767,075	88,591	715,573	957,415	10,494,268

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
December 31, 2003

Schedule 18

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
LIABILITIES						
Current Liabilities (Payable from Current Assets)						
Interfund Payable for Pooled						
Cash and Investments Overdrafts	-	-	354,510	-	-	354,510
Accrued Salaries Payable	115,126	-	-	43,778	16,499	175,403
Accounts Payable	64,101	-	504	94,219	71,958	230,782
Contracts Payable	396,195	-	-	-	-	396,195
Due to Other Funds	58,918	2,049	120	9,915	3,881	74,883
Due to Other Governmental Units	15,848	-	-	7,214	1,563	24,625
Compensated Absences Payable	11,472	-	-	4,705	2,438	18,615
Revenue Bonds Payable	-	150,000	-	-	-	150,000
Accrued Interest Payable						
Revenue Bonds	-	16,132	-	-	-	16,132
Advance from Other Funds	35,546	-	-	-	-	35,546
Total Current Liabilities (Payable from Current Assets)	697,206	168,181	355,134	159,831	96,339	1,476,691
Noncurrent Liabilities						
Revenue Bonds Payable	-	3,240,000	-	-	-	3,240,000
Less: Unamortized Discount	-	(21,325)	-	-	-	(21,325)
Advance from Other Funds	3,800,000	250,000	-	-	-	4,050,000
Compensated Absences Payable	370,528	-	-	107,446	49,449	527,423
Total Noncurrent Liabilities	4,170,528	3,468,675	-	107,446	49,449	7,796,098
TOTAL LIABILITIES	4,867,734	3,636,856	355,134	267,277	145,788	9,272,789
NET ASSETS						
Invested in Capital Assets, Net of Related Debt	4,755,115	(746,032)	68,488	61,747	192,609	4,331,927
Unrestricted	(3,657,235)	(123,749)	(335,031)	386,549	619,018	(3,110,448)
TOTAL NET ASSETS	1,097,880	(869,781)	(266,543)	448,296	811,627	1,221,479

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS**
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
OPERATING REVENUES						
Fees, Sales and Services	4,060,518	-	20,490	2,093,456	1,238,072	7,412,536
Rents and Leases	668,746	-	10,464	-	-	679,210
Miscellaneous	17,908	-	-	300	-	18,208
Total Operating Revenues	4,747,172	-	30,954	2,093,756	1,238,072	8,109,954
OPERATING EXPENSES						
Cost of Merchandise Sold	258,752	-	-	-	-	258,752
Salaries	2,566,101	-	-	786,012	354,813	3,706,926
Employee Fringe Benefits	630,659	-	-	214,237	112,305	957,201
Services	671,166	2,418	7,796	1,106,294	319,818	2,107,492
Materials and Supplies	727,277	-	940	38,674	392,961	1,159,852
Depreciation	162,519	119,445	9,147	7,410	109,196	407,717
Bad Debts	72,493	-	-	-	-	72,493
Miscellaneous	3,657	-	-	1,201	-	4,858
Total Operating Expenses	5,092,624	121,863	17,883	2,153,828	1,289,093	8,675,291
OPERATING INCOME (LOSS)	(345,452)	(121,863)	13,071	(60,072)	(51,021)	(565,337)
NON-OPERATING REVENUES (EXPENSES)						
Investment Income						
Interest Earned on Investments	134,282	4,647	-	-	-	138,929
Decrease in Fair Value of Investments	(30,209)	(1,270)	-	-	-	(31,479)
Miscellaneous Other Revenue	145,971	-	-	-	-	145,971
Interest Expense						
Revenue Bonds	-	(198,062)	-	-	-	(198,062)
Advance from Other Funds	(135,546)	-	-	-	-	(135,546)
Amortization of Bond Issuance Costs	-	(3,895)	-	-	-	(3,895)
Loss on Retirement of Assets	-	(458,943)	-	-	-	(458,943)
Total Non-Operating Revenues (Expenses)	114,498	(657,523)	-	-	-	(543,025)
Income (Loss) Before Capital Contributions and Transfers	(230,954)	(779,386)	13,071	(60,072)	(51,021)	(1,108,362)
Transfers In	105,000	337,085	-	-	-	442,085
Transfers Out	(86,984)	-	-	(96,284)	-	(183,268)
Change in Net Assets	(212,938)	(442,301)	13,071	(156,356)	(51,021)	(849,545)
TOTAL NET ASSETS, January 1	1,310,818	(427,480)	(279,614)	604,652	862,648	2,071,024
TOTAL NET ASSETS, December 31	1,097,880	(869,781)	(266,543)	448,296	811,627	1,221,479

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 20

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	4,689,976	-	27,541	2,032,128	1,012,304	7,761,949
Receipts from Other Funds for Services Provided	73,037	-	-	124,661	390,158	587,856
Payment to Suppliers	(1,438,030)	(3,774)	(8,500)	(1,132,646)	(691,995)	(3,274,945)
Payment to Employees	(3,176,333)	(1,043)	-	(981,822)	(464,714)	(4,623,912)
Payment to Other Funds for Services Used	(293,535)	-	(120)	(23,017)	(15,588)	(332,260)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(144,885)	(4,817)	18,921	19,304	230,165	118,688
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers In from Other Funds	105,000	337,085	-	-	-	442,085
Transfers Out to Other Funds	(86,984)	-	-	(96,285)	-	(183,269)
Advance Received for Pooled Cash and Investments Overdraft	-	-	(18,921)	-	-	(18,921)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	18,016	337,085	(18,921)	(96,285)	-	239,895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Sale of Capital Assets						
Buildings and Structures	-	55,640	-	-	-	55,640
Principal Paid on Debt Maturities						
Revenue Bonds	-	(140,000)	-	-	-	(140,000)
Payments for Acquisition and Construction of Capital Assets						
Equipment	(28,906)	-	-	-	(22,599)	(51,505)
Construction in Progress	(2,863,616)	-	-	-	-	(2,863,616)
Interest Paid On						
Revenue Bonds	-	(197,085)	-	-	-	(197,085)
Advance from Other Funds	(100,000)	-	-	-	-	(100,000)
NET CASH PROVIDED (USED) IN CAPITAL AND RELATED FINANCING ACTIVITIES	(2,992,522)	(281,445)	-	-	(22,599)	(3,296,566)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and Dividends Received	124,536	3,846	-	-	-	128,382
Decrease in Fair Value of Investments	(30,210)	(1,270)	-	-	-	(31,480)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	94,326	2,576	-	-	-	96,902
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,025,065)	53,399	-	(76,981)	207,566	(2,841,081)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,969,147	32,608	-	658,204	206,191	4,866,150
CASH AND CASH EQUIVALENTS AT END OF YEAF	944,082	86,007	-	581,223	413,757	2,025,069

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 20

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	(345,452)	(121,863)	13,071	(60,072)	(51,021)	(565,337)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation	162,519	119,445	9,147	7,410	109,196	407,717
Increase (Decrease) in Allowance for Uncollectible Accounts/Loans	45,878	-	-	-	-	45,878
Non-operating Miscellaneous Other Revenues Received	145,971	-	-	-	-	145,971
Changes in Assets and Liabilities						
(Increase) Decrease in						
Accounts Receivable	(122,862)	-	(3,412)	20,000	(1,378)	(107,652)
Unbilled Accounts	-	-	-	(1,524)	-	(1,524)
Due from Other Funds	7,435	(1,146)	-	44,557	85,865	136,711
Due from Component Units	-	-	-	-	30,008	30,008
Due from Other Governmental Units	11,910	-	-	-	49,894	61,804
Inventories	47,518	-	-	(23,771)	18,546	42,293
Increase (Decrease) in						
Accrued Salaries Payable	26,761	-	-	2,155	(467)	28,449
Compensated Absences Payable	(6,334)	(1,043)	-	16,272	2,872	11,767
Accounts Payable	(122,921)	(2,259)	(5)	28,875	(14,153)	(110,463)
Due to Other Funds	(11,157)	2,049	120	(12,624)	308	(21,304)
Due to Other Governmental Units	15,849	-	-	(1,974)	495	14,370
Total Adjustments	200,567	117,046	5,850	79,376	281,186	684,025
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(144,885)	(4,817)	18,921	19,304	230,165	118,688
DETAILS OF CASH AND CASH EQUIVALENTS						
Cash and Investments with Treasurer	938,582	85,857	-	580,373	413,757	2,018,569
Imprest Funds	5,500	150	-	850	-	6,500
TOTAL CASH AND CASH EQUIVALENTS	944,082	86,007	-	581,223	413,757	2,025,069
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES						
Capital Assets Purchased on Account						
Construction in Progress	396,195	-	-	-	-	396,195
Loss on Retirement of Assets	-	(458,943)	-	-	-	(458,943)

Internal Service Funds

Internal Service funds account for the financing of goods or services provided by one department to other departments or to other governmental units.

City Attorney - Outside Services - to account for recoverable legal services rendered to non-city agencies.

Internal Borrowing - to account for internal borrowing from the city's cash pool and assets secured to support repayment of loan principal with interest to the pool.

Purchasing's Value Added Services - to account for the service provided by the purchasing division to users such as Ramsey County, the City of Saint Paul, and various smaller agencies.

Real Estate Management - to account for rents received from occupants of the City Hall Annex and to pay all expenses incurred in operating and maintaining the building.

Information Systems - to account for the costs associated with the design and implementation of new information systems.

City-Wide Data Processing - to account for information services provided to License, Inspection and Environmental Protection, Planning and Economic Development, and Public Works financed through special funds.

Equipment Services Fire-Police - to account for the operations of the Public Safety repair shop.

Public Works Engineering - to account for recoverable engineering and professional services rendered by the Department of Public Works.

Public Works Traffic, Signal and Lighting Maintenance - to account for costs incurred by city forces to maintain or upgrade traffic sign, street marking, traffic signal, and street lighting infrastructure.

Asphalt Plant - to account for the manufacturing of asphalt products.

Public Works Equipment - to account for the purchase and repair of most vehicles used by the Department of Public Works.

Public Works Administration - to account for the costs of administrative services provided for the divisions of the Department of Public Works.

Parks and Recreation Special Projects - to account for materials purchased and design services performed by the Division of Parks and Recreation for other departments' capital funds, and outside parties.

Parks and Recreation Supply and Maintenance - to account for all supplies, materials, repair parts, and equipment purchased for use in park and playground maintenance and repair and the recovery of the costs thereof.

Planning and Economic Development Administration - to account for administrative operations within the Department of Planning and Economic Development.

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
ASSETS								
Current Assets								
Cash and Investments with Treasuries	125,728	-	387,242	549,845	89,606	-	653,065	3,903,879
Imprest Funds	-	-	150	75	-	-	100	100
Receivables								
Accounts (net of allowance for estimated uncollectibles)	-	-	-	9,298	-	-	311	2,106
Unbilled Accounts	-	-	18,624	-	-	-	-	40,694
Accrued Interest	-	325,162	-	-	-	-	-	-
Due from Other Funds	57,760	-	-	78,841	-	322,089	219,169	61,856
Due from Component Units	-	-	-	-	-	-	-	5,119
Due from Other Governmental Units	64,984	-	261,846	-	-	-	158	2,870
Inventories - Materials and Supplies	-	-	-	-	-	-	175,495	-
Prepaid Items	-	-	-	8,982	-	-	-	4,313,833
Total Current Assets	248,472	325,162	667,862	647,041	89,606	322,089	1,048,298	8,330,457
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	5,947,343	-	-	-	-	-	-
Other Long-Term Loans Receivable	-	11,054,784	-	-	-	-	-	-
Total Other Assets	-	17,002,127	-	-	-	-	-	-
Capital Assets								
Land	-	-	-	-	-	-	-	32,000
Buildings and Structures	-	-	-	3,153,357	-	-	1,152,341	-
Less: Accumulated Depreciation	-	-	-	(779,342)	-	-	(628,578)	-
Equipment	17,624	-	20,100	1,754,438	-	-	200,367	1,147,911
Less: Accumulated Depreciation	(5,875)	-	(15,574)	(940,580)	-	-	(139,384)	(757,578)
Total Capital Assets	11,749	-	4,526	3,187,873	-	-	584,746	422,333
Total Noncurrent Assets	11,749	17,002,127	4,526	3,187,873	-	-	584,746	422,333
TOTAL ASSETS	260,221	17,327,289	672,388	3,834,914	89,606	322,089	1,633,044	8,752,790
LIABILITIES								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled Cash and Investments Overdrafts	-	-	-	-	-	224,103	-	-
Accrued Salaries Payable	26,775	-	27,584	23,083	-	38,538	34,746	119,031
Accounts Payable	500	-	2,961	57,092	-	-	113,298	459,910
Due to Other Funds	6,654	16,131,409	6,722	119,914	170,000	9,093	13,797	58,390
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	1,197	-	-	-	1,450
Deferred Revenue	-	-	288,992	-	-	-	-	2,416,151
Compensated Absences Payable	4,655	-	4,592	-	-	8,007	5,478	23,905
Capital Lease Payable	-	-	-	110,292	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	36,069	-	-	-	-
Total Current Liabilities (Payable from Current Assets)	38,584	16,131,409	330,851	347,647	170,000	279,741	167,319	3,078,837
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	2,416,458	-	-	-	-
Advance from Other Funds	-	-	-	106,200	510,000	-	-	-
Compensated Absences Payable	53,238	-	86,268	82,212	-	42,348	77,632	78,366
Total Noncurrent Liabilities	53,238	-	86,268	2,604,870	510,000	42,348	77,632	78,366
TOTAL LIABILITIES	91,822	16,131,409	417,119	2,952,517	680,000	322,089	244,951	3,157,203
NET ASSETS								
Invested in Capital Assets	11,749	-	4,526	443,323	-	-	584,746	422,333
Unrestricted	156,650	1,195,880	250,743	439,074	(590,394)	-	803,347	5,173,254
TOTAL NET ASSETS	168,399	1,195,880	255,269	882,397	(590,394)	-	1,388,093	5,595,587

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
ALL INTERNAL SERVICE FUNDS
December 31, 2003

Schedule 21

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
ASSETS								
Current Assets								
Cash and Investments with Treasurers	750,848	673,208	737,673	1,075,806	121,961	442,677	784,345	10,295,883
Imprest Funds	150	-	-	-	-	-	350	925
Receivables								
Accounts (net of allowance for estimated uncollectibles)	111,404	85,731	-	-	6,451	1,179	4,030	220,510
Unbilled Accounts	7,574	-	-	-	-	-	-	66,892
Accrued Interest	-	-	-	-	-	-	-	325,162
Due from Other Funds	614,414	119	739,363	-	277,484	141,392	284,493	2,796,980
Due from Component Units	2,796	-	7,086	-	-	-	-	15,001
Due from Other Governmental Units	18,018	3,216	22,145	-	-	3,935	15,655	392,827
Inventories - Materials and Supplies	978,940	187,941	477,241	-	-	155,952	-	1,975,569
Prepaid Items	-	-	9,648	-	-	-	-	4,332,463
Total Current Assets	2,484,144	950,215	1,993,156	1,075,806	405,896	745,135	1,088,873	20,422,212
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	-	-	-	-	-	-	5,947,343
Other Long-Term Loans Receivable	-	-	-	-	-	-	-	11,054,784
Total Other Assets	-	-	-	-	-	-	-	17,002,127
Capital Assets								
Land	-	23,664	25,243	-	-	-	-	80,907
Buildings and Structures	59,649	697,930	1,678,616	-	-	-	-	6,741,893
Less: Accumulated Depreciation	(17,958)	(662,918)	(1,139,647)	-	-	-	-	(3,228,443)
Equipment	683,797	363,606	19,194,284	272,175	53,082	604,484	140,205	24,452,073
Less: Accumulated Depreciation	(607,886)	(208,701)	(13,208,284)	(209,981)	(47,908)	(303,861)	(95,603)	(16,541,215)
Total Capital Assets	117,602	213,581	6,550,212	62,194	5,174	300,623	44,602	11,505,215
Total Noncurrent Assets	117,602	213,581	6,550,212	62,194	5,174	300,623	44,602	28,507,342
TOTAL ASSETS	2,601,746	1,163,796	8,543,368	1,138,000	411,070	1,045,758	1,133,475	48,929,554
LIABILITIES								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled Cash and Investments Overdrafts	-	-	-	-	-	-	-	224,103
Accrued Salaries Payable	113,455	-	54,166	55,776	38,965	22,894	250,263	805,276
Accounts Payable	72,795	9,280	132,076	18,683	3,891	16,471	16,707	903,664
Due to Other Funds	90,512	1,499	31,231	175,836	12,583	26,024	153,689	17,007,353
Due to Component Units	-	-	-	-	152	-	-	152
Due to Other Governmental Units	-	-	-	-	-	3,924	10,055	16,626
Deferred Revenue	-	-	-	-	-	-	-	2,705,143
Compensated Absences Payable	9,635	1,523	8,574	16,381	7,482	3,461	38,695	132,388
Capital Lease Payable	-	-	-	-	-	-	-	110,292
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	36,069
Total Current Liabilities (Payable from Current Assets)	286,397	12,302	226,047	266,676	63,073	72,774	469,409	21,941,066
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	-	-	-	-	2,416,458
Advance from Other Funds	381,305	-	-	-	-	-	-	997,505
Compensated Absences Payable	89,844	31,245	82,516	139,422	138,294	42,456	684,624	1,628,465
Total Noncurrent Liabilities	471,149	31,245	82,516	139,422	138,294	42,456	684,624	5,042,428
TOTAL LIABILITIES	757,546	43,547	308,563	406,098	201,367	115,230	1,154,033	26,983,494
NET ASSETS								
Invested in Capital Assets	90,141	213,581	6,550,212	62,194	5,174	300,623	44,602	8,733,204
Unrestricted	1,754,059	906,668	1,684,593	669,708	204,529	629,905	(65,160)	13,212,856
TOTAL NET ASSETS	1,844,200	1,120,249	8,234,805	731,902	209,703	930,528	(20,558)	21,946,060

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET ASSETS**
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 22

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
OPERATING REVENUES								
Fees, Sales and Services	740,953	-	858,137	488,049	-	1,031,640	2,333,288	4,889,906
Rents and Leases	-	-	-	1,441,957	-	-	-	-
Interest Earned on Loans	-	899,321	-	-	-	-	-	-
Miscellaneous	69,988	-	90	-	165,806	-	-	755
Total Operating Revenues	810,941	899,321	858,227	1,930,006	165,806	1,031,640	2,333,288	4,890,661
OPERATING EXPENSES								
Cost of Merchandise Sold	-	-	-	-	-	-	-	-
Salaries	587,948	-	573,176	460,152	-	789,341	733,272	2,702,102
Employee Fringe Benefits	203,041	-	189,748	158,663	-	241,908	239,554	849,135
Services	40,178	-	80,937	314,834	-	391	105,382	2,003,954
Materials and Supplies	9,303	-	11,615	246,223	-	-	1,128,535	91,655
Depreciation	5,875	-	1,509	345,600	-	-	38,343	113,779
Bad Debts	-	-	-	1,183	-	-	-	-
Miscellaneous	-	589,426	-	11,549	-	-	-	520
Total Operating Expenses	846,345	589,426	856,985	1,538,204	-	1,031,640	2,245,086	5,761,145
OPERATING INCOME (LOSS)	(35,404)	309,895	1,242	391,802	165,806	-	88,202	(870,484)
NON-OPERATING REVENUES (EXPENSES)								
Operating Grant	25,185	-	-	-	-	-	-	9,041
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Miscellaneous Other Revenue (Expense)	-	-	-	(6,121)	-	-	2,953	-
Interest Expense on Capital Lease	-	-	-	(147,275)	-	-	-	-
Loss on Retirement of Assets	-	-	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	25,185	-	-	(153,396)	-	-	2,953	9,041
Income (Loss) Before Capital Contributions and Transfers	(10,219)	309,895	1,242	238,406	165,806	-	91,155	(861,443)
Transfers In	26,404	-	-	-	-	-	-	1,361,000
Transfers Out	(608)	-	(3,041)	(1,217)	-	-	-	(1,468)
Change in Net Assets	15,577	309,895	(1,799)	237,189	165,806	-	91,155	498,089
TOTAL NET ASSETS, January 1	152,822	885,985	257,068	645,208	(756,200)	-	1,296,938	5,097,498
TOTAL NET ASSETS, December 31	168,399	1,195,880	255,269	882,397	(590,394)	-	1,388,093	5,595,587

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET ASSETS**
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
OPERATING REVENUES								
Fees, Sales and Services	3,447,715	1,592,514	4,595,979	2,833,684	1,149,212	1,239,509	8,049,744	33,250,330
Rents and Leases	-	-	-	-	-	-	-	1,441,957
Interest Earned on Loans	-	-	-	-	-	-	-	899,321
Miscellaneous	340,030	-	24,619	28,458	-	7,325	5,150	642,221
Total Operating Revenues	3,787,745	1,592,514	4,620,598	2,862,142	1,149,212	1,246,834	8,054,894	36,233,829
OPERATING EXPENSES								
Cost of Merchandise Sold	-	-	1,333,919	-	-	304,394	-	1,638,313
Salaries	2,713,005	206,497	1,103,754	1,250,195	833,300	493,370	5,209,045	17,655,157
Employee Fringe Benefits	1,118,048	79,370	366,043	395,039	297,130	151,222	1,727,314	6,016,215
Services	1,073,118	152,351	572,159	789,781	86,397	110,293	942,799	6,272,574
Materials and Supplies	972,017	1,272,679	138,360	126,829	9,812	22,953	37,522	4,067,503
Depreciation	27,698	14,841	1,339,135	54,312	2,819	54,681	25,407	2,023,999
Bad Debts	89,128	1,645	16,189	13,566	-	-	2,150	123,861
Miscellaneous	23	-	-	328	-	-	-	601,846
Total Operating Expenses	5,993,037	1,727,383	4,869,559	2,630,050	1,229,458	1,136,913	7,944,237	38,399,468
OPERATING INCOME (LOSS)	(2,205,292)	(134,869)	(248,961)	232,092	(80,246)	109,921	110,657	(2,165,639)
NON-OPERATING REVENUES (EXPENSES)								
Operating Grant	1,833,522	-	-	660	-	-	-	1,868,408
Gain on Sale of Assets	1,269	-	18,309	-	-	-	-	19,578
Miscellaneous Other Revenue (Expense)	14,912	-	16,993	-	-	-	-	28,737
Interest Expense on Capital Lease	-	-	-	-	-	-	-	(147,275)
Loss on Retirement of Assets	-	-	(52,713)	-	-	-	-	(52,713)
Total Non-Operating Revenues (Expenses)	1,849,703	-	(17,411)	660	-	-	-	1,716,735
Income (Loss) Before Capital Contributions and Transfers	(355,589)	(134,869)	(266,372)	232,752	(80,246)	109,921	110,657	(448,904)
Transfers In	-	-	-	-	-	-	-	1,387,404
Transfers Out	(189,000)	-	-	(4,403)	-	(8,826)	(38,933)	(247,496)
Change in Net Assets	(544,589)	(134,869)	(266,372)	228,349	(80,246)	101,095	71,724	691,004
TOTAL NET ASSETS, January 1	2,388,789	1,255,118	8,501,177	503,553	289,949	829,433	(92,282)	21,255,056
TOTAL NET ASSETS, December 31	1,844,200	1,120,249	8,234,805	731,902	209,703	930,528	(20,558)	21,946,060

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 23

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from Loan Recipients and Other Customers	487,127	1,515,780	301,368	33,922	165,806	-	403,217	20,374
Receipts from Other Funds for Services Provided	336,606	100,000	430,242	1,859,612	-	1,023,321	2,206,569	5,367,903
Other Operating Receipts	-	-	-	-	-	-	-	-
Payment to Suppliers	(55,177)	-	(661,895)	(563,360)	-	-	(1,198,707)	(811,755)
Payment to Employees	(767,179)	-	(171,956)	(621,577)	-	(1,030,885)	(975,127)	(3,540,534)
Payment to Other Funds for Services Used	114	(589,426)	(3,388)	(19,649)	-	(391)	(8,743)	(1,132,766)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,491	1,026,354	(105,629)	688,948	165,806	(7,955)	427,209	(96,778)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfers In from Other Funds	-	-	-	-	-	-	-	1,361,000
Transfers Out to Other Funds	(608)	-	(3,041)	(1,217)	-	-	-	(1,468)
Operating Grants Received	30,046	-	-	-	-	-	-	9,040
Advance Received from Other Funds	-	16,131,409	-	-	-	-	-	-
Advance for Pooled Cash and Investments Overdraft	-	-	-	-	-	7,955	-	-
Repayment of Advance Received from Other Funds	-	(17,157,763)	-	(111,600)	(170,000)	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	29,438	(1,026,354)	(3,041)	(112,817)	(170,000)	7,955	-	1,368,572
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from Sale of Capital Assets								
Equipment	-	-	-	-	-	-	-	-
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	(104,254)	-	-	-	-
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	(97,681)	-	-	-	-
Equipment	(17,624)	-	-	(25,736)	-	-	(16,162)	(418,854)
Interest Paid On								
Capital Lease	-	-	-	(147,275)	-	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(17,624)	-	-	(374,946)	-	-	(16,162)	(418,854)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest and Dividends Received	-	-	-	2,506	-	-	-	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-	-	-	2,506	-	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	13,305	-	(108,670)	203,691	(4,194)	-	411,047	852,940
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	112,423	-	496,062	346,229	93,800	-	242,118	3,051,039
CASH AND CASH EQUIVALENTS AT END OF YEAR	125,728	-	387,392	549,920	89,606	-	653,165	3,903,979

continued

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Operating Income (Loss)	(35,404)	309,895	1,242	391,802	165,806	-	88,202	(870,484)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	5,875	-	1,509	345,600	-	-	38,343	113,779
Increase (Decrease) in Allowance for Uncollectible Accounts	-	(44,323)	-	221	-	-	-	-
Non-operating Miscellaneous Other Revenue Received	-	-	-	-	-	-	2,953	-
Non-operating Miscellaneous Other Expense Paid	-	-	-	(6,121)	-	-	-	-
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	-	-	844	(6,864)	-	-	655	6,389
Unbilled Accounts Receivable	-	-	(18,624)	-	-	-	-	(18,257)
Notes and Loans Receivable	-	859,287	-	-	-	-	-	-
Accrued Interest Receivable	-	(98,505)	-	-	-	-	-	-
Due from Other Funds	(13,034)	-	-	(27,157)	-	(8,318)	271,514	58,234
Due from Component Units	-	-	-	-	-	-	-	(5,119)
Due from Other Governmental Units	25,827	-	(156,069)	-	-	-	1,377	(10,353)
Inventories	-	-	-	-	-	-	(10,495)	-
Prepaid Items	-	-	-	118	-	-	-	(229,092)
Increase (Decrease) in								
Accrued Salaries Payable	3,065	-	33	313	-	3,789	1,602	(563)
Compensated Absences Payable	20,744	-	17,758	(3,075)	-	(5,137)	(3,903)	11,266
Accounts Payable	(7,212)	-	(34)	(6,715)	-	-	31,062	357,640
Due to Other Funds	1,630	-	480	1,462	-	1,711	5,899	21,611
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	852	-	-	-	1,450
Deferred Revenue	-	-	47,232	(1,488)	-	-	-	466,721
Total Adjustments	36,895	716,459	(106,871)	297,146	-	(7,955)	339,007	773,706
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,491	1,026,354	(105,629)	688,948	165,806	(7,955)	427,209	(96,778)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS								
Cash and Investments with Treasurer	125,728	-	387,242	549,845	89,606	-	653,065	3,903,879
Imprest Funds	-	-	150	75	-	-	100	100
TOTAL CASH AND CASH EQUIVALENTS	125,728	-	387,392	549,920	89,606	-	653,165	3,903,979
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES								
Capital Assets Purchased on Account								
Equipment	-	-	-	-	-	-	-	30,285
Net Book Value of Traded Capital Assets	-	-	-	-	-	-	-	-
Loss Incurred on Acquisition of Asset Through Trade In	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 23

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from Loan Recipients and Other Customers	601,826	583,099	30,460	19,958	30,754	26,441	74,304	4,294,436
Receipts from Other Funds for Services Provided	3,363,665	964,839	4,643,661	2,875,363	1,219,578	1,226,898	7,698,581	33,316,838
Other Operating Receipts	-	-	50,836	-	-	33,524	-	84,360
Payment to Suppliers	(1,021,285)	(1,369,220)	(1,644,474)	(142,790)	(66,671)	(513,069)	(236,844)	(8,285,247)
Payment to Employees	(3,899,906)	(279,818)	(1,446,624)	(1,650,675)	(1,075,814)	(654,297)	(6,911,812)	(23,026,204)
Payment to Other Funds for Services Used	(1,072,852)	(54,667)	(391,507)	(786,902)	(24,434)	(45,806)	(730,653)	(4,861,070)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(2,028,552)	(155,767)	1,242,352	314,954	83,413	73,691	(106,424)	1,523,113
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfers In from Other Funds	-	-	-	-	-	-	-	1,361,000
Transfers Out to Other Funds	(189,000)	-	-	(4,403)	-	(8,826)	(38,933)	(247,496)
Operating Grants Received	1,833,522	-	-	660	-	-	-	1,873,268
Advance Received from Other Funds	381,305	-	-	-	-	-	-	16,512,714
Advance for Pooled Cash and Investments Overdraft	-	-	-	-	-	-	-	7,955
Repayment of Advance Received from Other Funds	-	-	-	-	-	-	-	(17,439,363)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	2,025,827	-	-	(3,743)	-	(8,826)	(38,933)	2,068,078
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from Sale of Capital Assets								
Equipment	1,269	-	24,224	-	-	-	-	25,493
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	-	-	-	-	(104,254)
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	(29,304)	(12,210)	(63,554)	-	-	-	-	(202,749)
Equipment	(35,842)	-	(1,115,298)	(28,203)	-	(206,376)	-	(1,864,095)
Interest Paid On								
Capital Lease	-	-	-	-	-	-	-	(147,275)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(63,877)	(12,210)	(1,154,628)	(28,203)	-	(206,376)	-	(2,292,880)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest and Dividends Received	-	-	-	-	-	-	-	2,506
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-	-	-	-	-	-	-	2,506
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(66,602)	(167,977)	87,724	283,008	83,413	(141,511)	(145,357)	1,300,817
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	817,600	841,185	649,949	792,798	38,548	584,188	930,052	8,995,991
CASH AND CASH EQUIVALENTS AT END OF YEAR	750,998	673,208	737,673	1,075,806	121,961	442,677	784,695	10,296,808

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2003

Schedule 23

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Operating Income (Loss)	(2,205,292)	(134,869)	(248,961)	232,092	(80,246)	109,921	110,657	(2,165,639)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	27,698	14,841	1,339,135	54,312	2,819	54,681	25,407	2,023,999
Increase (Decrease) in Allowance for Uncollectible Accounts	71,584	78	16,188	4,650	-	-	-	48,398
Non-operating Miscellaneous Other Revenue Received	14,912	-	16,994	-	-	-	-	34,859
Non-operating Miscellaneous Other Expense Paid	-	-	-	-	-	-	-	(6,121)
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	(27,620)	(43,440)	-	-	12,232	725	(30)	(57,109)
Unbilled Accounts Receivable	(7,574)	-	-	-	-	-	-	(44,455)
Notes and Loans Receivable	-	-	-	-	-	-	-	859,287
Accrued Interest Receivable	-	-	-	-	-	-	-	(98,505)
Due from Other Funds	215,395	748	119,190	33,179	88,524	17,558	(280,797)	475,036
Due from Component Units	(2,796)	-	(2,991)	-	-	-	-	(10,906)
Due from Other Governmental Units	2,972	(316)	(28,833)	8,916	-	21,746	(1,182)	(135,915)
Inventories	36,513	5,232	(43,661)	-	-	(23,504)	-	(35,915)
Prepaid Items	-	-	402	-	-	-	-	(228,572)
Increase (Decrease) in								
Accrued Salaries Payable	(8,930)	(7,929)	6,020	(4,986)	2,265	2,217	7,199	4,095
Compensated Absences Payable	(59,922)	13,978	17,154	(455)	52,352	(11,923)	17,348	66,185
Accounts Payable	8,734	(3,511)	49,109	(20,538)	546	(122,809)	(3,245)	283,027
Due to Other Funds	(94,226)	(579)	2,606	7,784	4,769	21,155	11,353	(14,345)
Due to Component Units	-	-	-	-	152	-	-	152
Due to Other Governmental Units	-	-	-	-	-	3,924	6,866	13,092
Deferred Revenue	-	-	-	-	-	-	-	512,465
Total Adjustments	176,740	(20,898)	1,491,313	82,862	163,659	(36,230)	(217,081)	3,688,752
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(2,028,552)	(155,767)	1,242,352	314,954	83,413	73,691	(106,424)	1,523,113
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS								
Cash and Investments with Treasurer	750,848	673,208	737,673	1,075,806	121,961	442,677	784,345	10,295,883
Imprest Funds	150	-	-	-	-	-	350	925
TOTAL CASH AND CASH EQUIVALENTS	750,998	673,208	737,673	1,075,806	121,961	442,677	784,695	10,296,808
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES								
Capital Assets Purchased on Account								
Equipment	-	-	-	-	-	-	-	30,285
Net Book Value of Traded Capital Assets	-	-	40,697	-	-	-	-	40,697
Loss Incurred on Acquisition of Asset Through Trade In	-	-	(32,697)	-	-	-	-	(32,697)
Loss on Sale of Assets	-	-	(20,016)	-	-	-	-	(20,016)

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Fiduciary Funds

Agency Funds

Agency funds account for assets held in a custodial capacity for others and/or other funds.

Employee Withholding - to account for monies withheld from employees' salaries and remitted to governmental and outside agencies.

Miscellaneous - to account for proceeds from Comcast for distribution relating to the city's Cable Access Program and to account for taxes levied and collected by Ramsey County and remitted to the Port Authority of the City of Saint Paul.

Unclaimed Property - to account for outstanding checks, which have been written off and are being held under the Minnesota Uniform Disposition of Unclaimed Property Act.

Suspense - to account for receipts and disbursements for which proper accounting cannot be made at time of transaction.

Minnesota Selective Excise Tax Collection - to account for receipts and disbursements of sales tax as required by the Tax Reform and Relief Act.

Building Permits - State Surcharge - to account for city collection of building permit surcharge.

Confiscated and Unclaimed Monies - to account for cash received by the Police Department that is lost, unclaimed, or contraband collected during the course of Police business.

Arbitrage Rebate - to account for the arbitrage rebate due to the Federal Government on the city's bond issues.

City of Saint Paul, Minnesota
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
ALL AGENCY FUNDS
December 31, 2003

Schedule 24

	Employee Withholding	Miscellaneous	Unclaimed Property	Suspense	Minnesota Selective Excise Tax Collection	Building Permits State Surcharge	Confiscated and Unclaimed Monies	Arbitrage Rebate	Total
ASSETS									
Cash and Investments with Treasurer	485,666	-	9,794	94,920	36,441	17,498	797,506	885,591	2,327,416
Receivables									
Property Taxes - Due from Ramsey County	-	16,377	-	-	-	-	-	-	16,377
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	7,472	-	-	-	7,472
Accrued Interest	-	-	-	-	-	-	-	6,549	6,549
Due from Other Funds	-	-	-	-	9,527	-	-	-	9,527
Due from Other Governmental Units	-	-	-	-	791	-	-	-	791
TOTAL ASSETS	485,666	16,377	9,794	94,920	54,231	17,498	797,506	892,140	2,368,132
LIABILITIES									
Accounts Payable	167,077	16,377	-	94,920	-	-	797,506	-	1,075,880
Due to Other Governmental Units	318,589	-	9,794	-	54,231	17,498	-	892,140	1,292,252
TOTAL LIABILITIES	485,666	16,377	9,794	94,920	54,231	17,498	797,506	892,140	2,368,132

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 25

	Employee Withholding				Miscellaneous				Unclaimed Property			
	01/01/03	Increase	Decrease	12/31/03	01/01/03	Increase	Decrease	12/31/03	01/01/03	Increase	Decrease	12/31/03
ASSETS												
Cash and Investments with Treasurer	466,148	40,907,903	40,888,385	485,666	-	1,368,986	1,368,986	-	14,700	10,621	15,527	9,794
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	16,377	-	16,377	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>466,148</u>	<u>40,907,903</u>	<u>40,888,385</u>	<u>485,666</u>	<u>-</u>	<u>1,385,363</u>	<u>1,368,986</u>	<u>16,377</u>	<u>14,700</u>	<u>10,621</u>	<u>15,527</u>	<u>9,794</u>
LIABILITIES												
Accounts Payable	136,933	13,740,754	13,710,610	167,077	-	1,385,363	1,368,986	16,377	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	<u>329,215</u>	<u>33,981,582</u>	<u>33,992,208</u>	<u>318,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,700</u>	<u>10,621</u>	<u>15,527</u>	<u>9,794</u>
TOTAL LIABILITIES	<u>466,148</u>	<u>47,722,336</u>	<u>47,702,818</u>	<u>485,666</u>	<u>-</u>	<u>1,385,363</u>	<u>1,368,986</u>	<u>16,377</u>	<u>14,700</u>	<u>10,621</u>	<u>15,527</u>	<u>9,794</u>

continued

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 25

	Suspense				Minnesota Selective Excise Tax Collection				Building Permits State Surcharge			
	01/01/03	Increase	Decrease	12/31/03	01/01/03	Increase	Decrease	12/31/03	01/01/03	Increase	Decrease	12/31/03
ASSETS												
Cash and Investments with Treasurer	12,560	196,131	113,771	94,920	23,357	556,411	543,327	36,441	16,718	219,330	218,550	17,498
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	3,642	42,430	38,600	7,472	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	220	791	220	791	-	-	-	-
TOTAL ASSETS	12,560	196,131	113,771	94,920	27,219	599,632	582,147	44,704	16,718	219,330	218,550	17,498
LIABILITIES												
Accounts Payable	12,560	142,365	60,005	94,920	-	-	-	-	2	650	652	-
Due to Other Funds	-	-	-	-	-	-	-	-	4,463	-	4,463	-
Due to Other Governmental Units	-	-	-	-	40,058	585,902	571,729	54,231	12,253	202,497	197,252	17,498
TOTAL LIABILITIES	12,560	142,365	60,005	94,920	40,058	585,902	571,729	54,231	16,718	203,147	202,367	17,498

continued

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2003

Schedule 25

	Confiscated and Unclaimed Monies				Arbitrage Rebate				Total			
	01/01/03	Increase	Decrease	12/31/03	01/01/03	Increase	Decrease	12/31/03	01/01/03	Increase	Decrease	12/31/03
ASSETS												
Cash and Investments with Treasurer	838,767	366,643	407,904	797,506	1,106,160	315,319	535,888	885,591	2,478,410	43,941,344	44,092,338	2,327,416
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	-	16,377	-	16,377
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	3,642	42,430	38,600	7,472
Accrued Interest	-	-	-	-	7,401	6,549	7,401	6,549	7,401	6,549	7,401	6,549
Due from Other Funds	-	-	-	-	4,900	-	4,900	-	4,900	-	4,900	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-	220	791	220	791
TOTAL ASSETS	<u>838,767</u>	<u>366,643</u>	<u>407,904</u>	<u>797,506</u>	<u>1,118,461</u>	<u>321,868</u>	<u>548,189</u>	<u>892,140</u>	<u>2,494,573</u>	<u>44,007,491</u>	<u>44,143,459</u>	<u>2,358,605</u>
LIABILITIES												
Accounts Payable	831,692	352,555	386,741	797,506	-	-	-	-	981,187	15,621,687	15,526,994	1,075,880
Due to Other Funds	7,075	91,313	98,388	-	-	-	-	-	11,538	91,313	102,851	-
Due to Other Governmental Units	-	-	-	-	1,118,461	321,868	548,189	892,140	1,514,687	35,102,470	35,324,905	1,292,252
TOTAL LIABILITIES	<u>838,767</u>	<u>443,868</u>	<u>485,129</u>	<u>797,506</u>	<u>1,118,461</u>	<u>321,868</u>	<u>548,189</u>	<u>892,140</u>	<u>2,507,412</u>	<u>50,815,470</u>	<u>50,954,750</u>	<u>2,368,132</u>

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